OVERBERG DISTRICT MUNICIPALITY

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2016/2017 TO 2018/2019

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Abbreviations and Acronyms

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CBD	Central Business District
CFO	Chief Financial Officer
MM	Municipal Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kW	kilowatt
ℓ	litre
LED	Local Economic Development
MBRR	Municipal Budget Reporting Regulations
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PGDS	Provincial Growth and Development Strategy
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
RG	Restructuring Grant
RSC	Regional Services Council
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Part 1 – Annual Budget

1.1 Mayor's Report

Similar to last year, it is again with great relief and great pride in this municipality that I present the budget for the MTREF period 2016/17 to 2018/19 here today. In spite of a decrease in the Equitable Share amounting to R 3 882 000 during 2015/2016 and R 1 328 000, we still managed to prepare a budget that is cash-backed. Although huge effort has been put into the budget preparation there are still areas of concern that need to be addressed. The main problem that we encounter is still the absence of an own revenue source for district municipalities. We as municipality hardly have any way to improve our own revenue position. As we all know there is movement from National Government to revise the equitable share formula, but unfortunately the equitable share replacing the former RSC levies is not part of this operation. In spite of all the negatives surrounding us, it is pleasing to be in a position that our budget for the MTREF period 2016/17 to 2018/19 complies with all the requirements set by National Treasury. The following governance principles were adhered to during the budget preparation process:

- Freedom, Fairness and Opportunity;
- Service Delivery Enhancement;
- Responsive Government;
- Combating Corruption;
- Redress; and
- Safety.

The financial position of the municipality is still very concerning and the rendering of basic core services are still under enormous pressure.

Furthermore the operational expenditure was cut as far as possible. To stay within this budget will require serious financial management and discipline. I do believe however with the correct guidance and the correct attitude from councilors, as well as staff members that we will be able to survive. If we can carry on like this and work together I believe that we can be proud of ourselves.

The equitable share over the MTREF period is not increasing satisfactory and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant.

The only other alternative should the equitable share be insufficient is to find a sustainable and reliable source of own revenue for district municipalities. To date no such revenue source could be developed or implemented.

If we look at the projection for the current financial year as well as the budget for the next three financial years it is obvious that although there is a net increase in cash flow, the available resources are still insufficient to ensure the future financial sustainability of the municipality. The results are as follows (see **Table 1 – Cash Projection**):

Description	MTREF 2016/2017 Adjustment Budget (R)	MTREF 2017/2018 Adjustment Budget (R)	MTREF 2018/2019 Budget (R)
Budgeted Surplus/-Deficit	**-3 947 303**	**-3 947 516**	**-3 799 983**
Less: Non-cash items			
Depreciation	3 101 287	3 489 658	3 597 653
Increase Provision Post Retirement Health Care	4 113 866	4 177 866	4 245 066
Increase Provision Long Service Award	474 361	490 861	508 186
Leave Reserve Fund	859 400	859 400	859 400
Less: Cash receipts			
VAT	500 000	500 000	500 000
Less: Cash backed items			
SETA	300 000	300 000	300 000
Sub-total (Surplus/-Deficit)	**5 401 611**	**5 870 269**	**6 210 322**
Less: Allocation to Capital Expenditure from Capital Replacement Fund	**1 097 400**	**737 200**	**0**
Plus: (Expenditure not in Income & Expenditure):			
Redemption External Borrowing	-160 663	-176 204	-193 249
Redemption Financial Leases	-899 955	-944 239	-762 559
Long Service Award Payable (Excluding Roads)	-683 500	-690 000	-690 000
Post Retirement Health Benefits Payable (Excluding Roads)	-2 245 000	-2 392 250	-2 392 250
Leave Pay Outs (Excluding Roads)	-200 000	-200 000	-200 000
Capital Expenditure	-1 097 400	-737 200	-234 000
SETA spending	-300 000	-300 000	-300 000
Surplus/-Deficit	**912 493**	**1 167 576**	**1 438 264**

Table 1 – Cash Projection

From the table it is obvious that the budget is cash-backed (Net Cash Inflow). There are however certain areas of serious concern that need to be addressed. Unfortunately the equitable share that we receive does not allow us to address all these areas. The main areas of concern are:

- The limited staff and equipment for the rendering of core functions. Especially the fire brigade and municipal health functions are under heavy pressure to deliver core functions at an acceptable level. Not only are they under-staffed, the equipment and vehicles of the fire brigade are old and outdated and are not in a satisfactory condition;
- The provision for repairs and maintenance is way below the norm. This may have a serious impact on the useful life of municipal assets. Unfortunately there is no possibility of additional provision at this stage; and
- The IT equipment of the municipality is old and outdated and will have to be upgraded in the near future.

The employee related costs are increasing year by year. **Table 2 – Employee-related cost** illustrates the percentages of employee-related costs compared to total operational expenditure:

Description	Audited Outcome 2012/2013 R 000	Audited Outcome 2013/2014 R 000	Audited Outcome 2014/2015 R 000	Adjustment Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000	MTREF Budget 2018/2019 R 000
Employee related cost	65 871	63 515	70 983	83 731	93 188	97 151	103 962
Total expenditure	108 364	122 549	130 029	162 759	158 534	164 593	175 731
% of Employee related costs	60.8%	51.8%	54.5%	51.4%	58.8%	59%	59.1%

Table 2 – Employee-related cost

District municipalities are almost entirely dependent on the grants they receive to fund their expenditure. **Table 3 – Government Grants** clearly illustrate the dependency of the municipality on government grants.

Description	2012/2013 Actual (R 000)	2013/2014 Actual (R 000)	2014/2015 Actual (R 000)	2015/2016 Adjusted Budget (R 000)	2016/2017 MTREF Budget (R 000)	2017/2018 MTREF Budget (R 000)	2018/2019 MTREF Budget (R 000)
Own Revenue Sources	22 001	18 490	20 044	30 100	28 350	28 807	30 187
Government Grant and Subsidies	88 334	102 306	108 234	132 385	126 237	131 838	141 744
Total Revenue	**110 335**	**120 796**	**128 278**	**162 485**	**154 587**	**160 645**	**171 931**

Table 3 – Governmental Grants

As can be seen from the above table, government grants represent by far the biggest part of total revenue. It is also a fact that there are no significant other sources of revenue for district municipalities except for those district municipalities that operate water or sanitation schemes on behalf of the local municipalities within their area. It is therefore of utmost importance for us to keep expenditure levels within our anticipated revenue.

Furthermore, the capital expenditure budgeted for, will have to be funded from own revenue as the municipality is unable to get external loans from financial institutions, because of the doubtful financial position of the municipality. During the past few financial years' capital expenditure had to be limited to the absolute minimum. Fortunately the cash flow situation has improved to the extent that we can at least make provision for some capital expenditure over the MTREF period. As mentioned above these are not huge amounts, but at least it is a positive step in the right direction.

Proposed capital expenditure for the MTREF period is as follows (see **Table 4 – MTREF Capital Expenditure**):

Description	Audited Outcome 2012/2013 R 000	Audited Outcome 2013/2014 R 000	Audited Outcome 2014/2015 R 000	Adjustment Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000	MTREF Budget 2018/2019 R 000
Total Capital Expenditure	**1 445**	**2 574**	**1 744**	**3 989**	**1 097**	**737**	**234**
Funding:							
Borrowing & Leasing	0	0	0	2 780	0	0	0
Internally generated funds	1 445	2 574	1 744	1 209	1 097	737	234
Total Capital Funding	**1 445**	**2 574**	**1 744**	**3 989**	**1 097**	**737**	**234**

Table 4 – MTREF Capital Expenditure

Although there is an improvement in the cash flow position of the municipality we are still experiencing the consequences of some poor financial management in the past. This will have a hampering effect on the performance of core functions for the near future. In this budget for the MTREF period, expenditure had to be cut to the bare minimum to stay within our limited revenue resources. The situation however remains that there are no reserves available to cover unforeseen emergencies or incidents. The delivery of core functions and services are still under immense pressure. It will however take a long time to recover from the accumulated deficit inherited by the current Council. If, however we could find additional sources of revenue, the situation could improve significantly over a much shorter period. This is essential to deliver quality services to the community.

The net cash and cash equivalents (calculated surplus) for the MTREF period are as follows (**Diagram 1 – Cash and Cash Equivalents**):

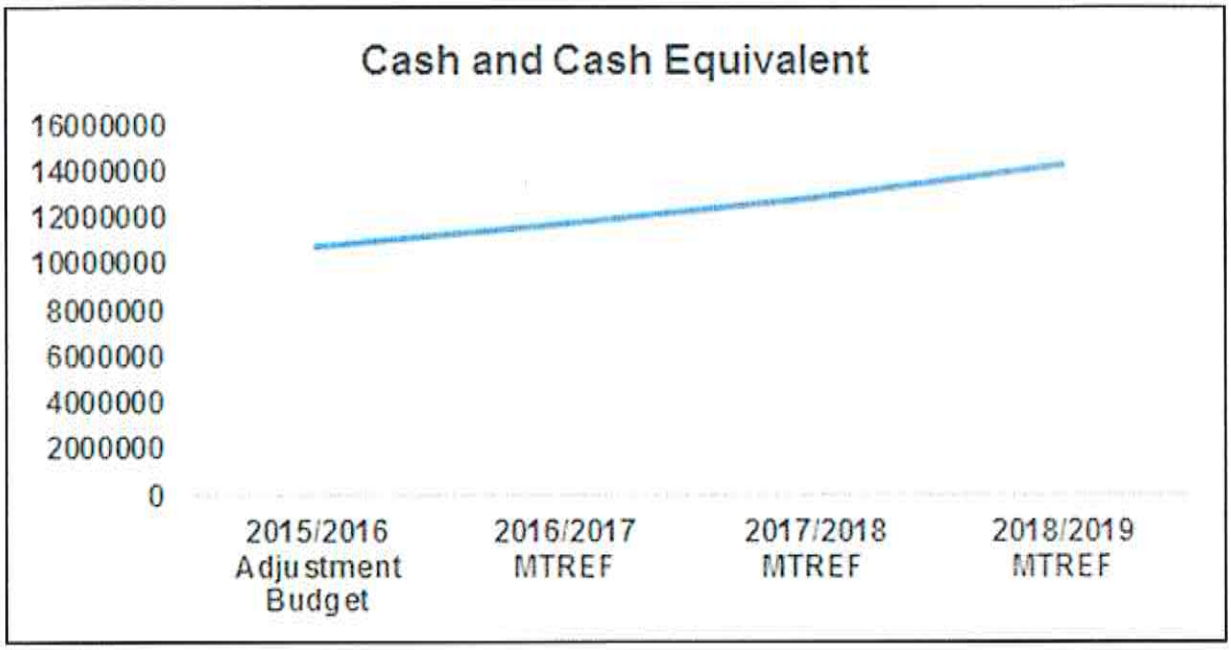


Diagram 1 – Cash and Cash Equivalents

It is quite obvious that there is a positive movement towards the end of the MTREF period.

I do believe that with strong and dedicated financial management and discipline, we would be able to improve the financial position of the municipality to make it sustainable and capable of delivering its core function at an acceptable level.

Recommendation:

The Council of Overberg District Municipality, acting in terms of Section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

1.1. The annual budget of the municipality for the financial year 2016/17 and the multi-year and single-year capital appropriations as set out in the following tables:

1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 13 on page 19;

1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 14 on page 20;

1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 15 on page 21; and

1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 16 on page 22.

1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

1.2.1. Budgeted Financial Position as contained in Table 17 on page 23;

1.2.2. Budgeted Cash Flows as contained in Table 18 on page 25;

1.2.3. Cash-backed reserves and accumulated surplus reconciliation as contained in Table 19 on page 26; and

1.2.4. Asset management as contained in Table 20 on page 27.

2. The Council of Overberg District Municipality, acting in terms of Section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2016 the tariffs for all services, as set out in Annexure B.

1.2 Executive Summary

Introduction

The municipality made good progress in recent years with regard to the budgeting procedures and ensuring that budgets are prepared in line with GRAP and National Treasury Budget Regulations.

National Treasury's MFMA Circulars No. 78 dated 7 December 2015 and No 79 dated 7 March 2016 were mainly used to guide the compilation of the 2016/17 MTREF. Some of the key challenges faced by the municipality when compiling the budget were:

- The ongoing difficulties in the national and local economy;
- Preparation for 2016 elections;
- The need to prioritise projects and expenditure within the financial means of the municipality;
- The continued increases in the cost to provide services;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- SCOA implementation;
- Affordability of capital projects; and
- Availability of affordable capital/borrowing.

The financial sustainability of the municipality is currently in serious doubt and urgent intervention from other role players within provincial- and national government is needed to ensure that Overberg District Municipality remains a going concern.

Vote Structure

A vote is one of the main segments of a budget. The structure is for reporting requirements and links the accounting performance both to the IDP and to the responsible officials. The high level structure included in the budget documentation is shown in **Table 5 – Vote structure** below.

VOTE NAME	VOTE HOLDER	SUB-VOTE NAME	SUB-VOTE HOLDER	DEPT
Municipal Manager	Municipal Manager	Council Expenditure	Municipal Manager	2001
		Executive Services	Municipal Manager	2002
		Grants and Donations	Municipal Manager	2003
		Management Support	Municipal Manager	2004
		Internal Audit	Manager: Internal Audit Services	2006
		Shared Services	Performance Management Officer	2023
Management Services	Director: Management Services/CFO	Record Management	Head: Record Management	2005
		Human Resources	Manager: Human Resources	2007
		Supply Chain Management	Head: Supply Chain Management	2008
		Finance: Income, Expenditure & IT	Head: Income, Expenditure & IT	2009
		Performance Management	Performance Management Officer	2010
		Administration	Senior Administrative Officer	2011
		Buildings	Senior Administrative Officer	2012
		Financial Services	Manager: Financial Services	2013
		Planning Services	Manager: IDP/LED	2016
		Grants ex National Government	Director: Management Services/CFO	2018
		Grants ex Provincial Government	Director: Management Services/CFO	2018
		Finance Management Grant	Manager: Financial Services	2021
Community Services	Director: Community Services	Fire Brigade	Services	2031
		Disaster Management	Head: Disaster Management and Fire	2032
		Municipal Health	Head: Municipal Health	2033
		Environmental Health	Head: Environmental Management	2039
		Karwyderskraal	Head: Environmental Management	2042
		Dennehof Resort	Head: Resorts	2044
		Die Dam Resort	Head: Resorts	2045
		Uilenkraalsmond Resort	Head: Resorts	2046
		Roads: Main & Divisional	Head: Roads	2501
		Roads: Indirect Account	Head: Roads	2503
		Roads: Plant Account	Head: Roads	2505

Table 5 – Vote structure

1.3 Operating Revenue Framework

The following budget principles and guidelines directly informed the compilation of the 2016/17 MTREF:

- The 2015/16 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2016/17 annual budget;
- Tariff increases should be affordable and should generally not exceed inflation as measured by the CPI. This however presents a great challenge to the municipality that is in need of higher than CPI adjustments in order to raise internal revenue sources. However, higher than CPI adjustments become counter-productive, as it only increases the risk of non-payment by users; and
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act.

In view of the aforementioned, **Table 6 – Consolidated Overview of the 2016/17 MTREF** is a consolidated overview of the proposed 2015/16 Medium-term Revenue and Expenditure Framework.

Description	Adjustment Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000	MTREF Budget 2018/2019 R 000
Total Operating Revenue	162 485	154 587	160 645	171 931
Total Operating Expenditure	162 759	158 534	164 593	175 731
Surplus/(Deficit) for the year	(274)	(3 947)	(3 948)	(3 800)
Calculated surplus/(Deficit) (excluding profit on sale of property)	(3 793)	(3 947)	(3 948)	(3 800)
Cash inflow	678	912	1 168	1 438
Total Capital Expenditure	3 989	1 097	737	234

Table 6 – Consolidated Overview of the 2015/16 MTREF

Table 7 – Summary of revenue classified by main revenue source is a summary of the 2016/17 MTREF (classified by main revenue source):

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source										
Service charges - other	621	646	658	680	680	680		457	484	513
Rental of facilities and equipment	11 145	10 718	11 498	11 814	12 114	12 114		12 327	13 064	13 846
Interest earned - external investments	485	1 290	1 678	1 000	1 200	1 200		1 200	1 300	1 300
Interest earned - outstanding debtors	4	5	4	4	4	4		0	0	0
Licences and permits	45	76	116	24	24	24		26	26	26
Agency services	3 873	4 489	4 799	6 203	6 592	6 592		8 260	7 719	8 226
Transfers recognised - operational	88 328	102 306	108 235	116 083	132 385	132 385		126 237	131 838	141 744
Other revenue	5 218	858	1 290	5 793	5 967	5 967	-	6 081	6 214	6 276
Gains on disposal of PPE	616	407		3 100	3 519	3 519				
Total Revenue (excluding capital transfers and contributions)	110 335	120 796	128 278	144 701	162 485	162 485	-	154 587	160 645	171 931

Table 7 – Summary of revenue classified by main source

Table 8 - Summary of revenue classified by municipal vote is a summary 2016/17 MTREF (classified by municipal vote):

R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote									
Vote 1 - Municipal Manager	4 491	4 603	4 801	10 390	11 118	11 118	9 542	9 031	9 582
Vote 2 - Management Services	52 351	53 339	57 503	58 225	61 864	61 864	58 682	59 883	64 978
Vote 3 - Community Services	53 493	62 853	65 975	76 086	89 503	89 503	86 363	91 731	97 372
Total Revenue by Vote	110 335	120 796	128 278	144 701	162 485	162 485	154 587	160 645	171 931

Table 8 – Summary of revenue classified by municipal vote

1.4 Operating Expenditure Framework

The Municipality's expenditure framework for the 2016/17 budget and MTREF is informed by the following:

- Guidance provided by National Treasury in Circular 78 dated 7 December 2015 and Circular 79 dated 7 March 2016;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Limitation on tariff increases.

Table 9 - Summary of operating expenditure by standard classification item is a high level summary of the 2016/17 budget and MTREF (classified per main type of operating expenditure):

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure By Type										
Employee related costs	65 871	63 515	70 985	70 204	83 731	83 731	-	93 188	97 151	103 952
Remuneration of councillors	3 979	5 144	4 998	5 322	5 604	5 604		5 617	6 249	6 593
Debt impairment	753	330	75	-	-			-	-	-
Depreciation & asset impairment	2 447	2 144	2 349	1 919	2 726	2 726	-	3 101	3 490	3 598
Finance charges	1 392	5 157	5 950	96	159	159		259	161	55
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials					-			-	-	
Contracted services	256	126	538	4 225	4 225	4 225	-	4 225	4 225	4 225
Transfers and grants	-	-	-	120	-	-	-	-	-	-
Other expenditure	33 025	45 622	44 856	64 766	66 314	66 314	-	52 145	53 317	57 300
Loss on disposal of PPE	641	510	281							
Total Expenditure	108 364	122 549	130 029	146 651	162 759	162 759	-	158 534	164 593	175 731

Table 9 – Summary of operating expenditure by standard classification item

The budgeted allocation for employee-related costs for the 2016/17 financial year totals R 93.2 million, which equals 58.8% of the total operating expenditure. These percentages increase to 59% and 59.1% in the 2 outer years of the MTREF period respectively.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation was implemented and has been taken into account in compiling the Municipality's budget.

National Treasury is introducing a new Chart of Accounts and additional expenditure line- items in the budget. One of these line- items is "Other materials". Other materials comprise of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals. This group of expenditure has been identified in order to measure sustainability of the Municipality's infrastructure.

Other expenditure comprises various line items relating to the daily operations of the municipality, with the roads function contribution being the bulk of the expenditure.

Diagram 2 - Main operational expenditure categories for the 2016/17 financial year gives a breakdown of the main expenditure categories for the 2016/17 financial year:

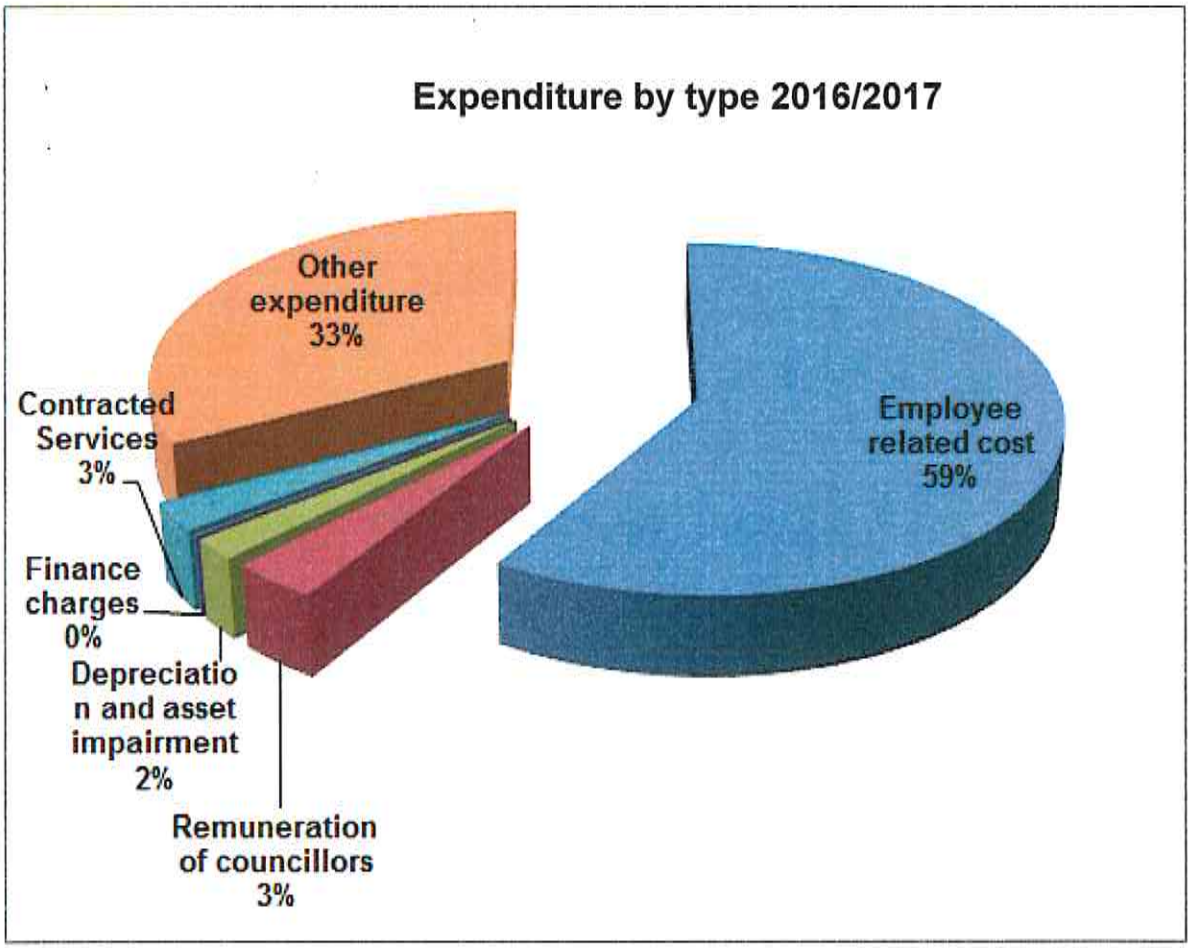


Diagram 2 - Main operational expenditure categories

1.4.1 Priority given to repairs and maintenance

Aligned to the priority given to preserving and maintaining the Municipality's current infrastructure, the 2016/17 budget and MTREF allocates a large portion of its operating budget to repairs and maintenance.

Table 10 – Repairs and maintenance per asset class provides a breakdown of the repairs and maintenance in relation to asset class:

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	3 371	14 015	12 979	32 554	26 939	26 939	8 336	8 749	9 180
Infrastructure - Road transport	3 371	14 015	12 979	32 554	26 939	26 939	8 336	8 749	9 180
Roads, Pavements & Bridges	3 371	14 015	12 979	32 554	26 939	26 939	8 336	8 749	9 180
Community	272	461	286	–	–	–	297	265	265
Swimming pools	12	–	–	–	–	–	–	–	–
Recreational facilities	260	461	286				297	265	265
Other assets	4 139	4 313	4 880	2 761	8 376	8 376	4 716	4 862	5 008
General vehicles	2 309	2 410	2 704	834	2 921	2 921	2 747	2 872	3 006
Specialised vehicles	851	800	1 100	1 150	1 450	1 450	950	950	950
Plant & equipment			120		2 713	2 713			
Furniture and other office equipment	597	706	478	577	568	568	464	479	496
Civic Land and Buildings	382	397	478	200	724	724	555	561	566
Total Repairs and Maintenance Expenditure	7 782	18 789	18 145	35 315	35 315	35 315	13 348	13 876	14 453

Table 10 – Repairs and maintenance per asset class

1.5 Capital expenditure

The capital budget below is an indication of what is affordable at this stage and does not necessarily reflect what is required to deliver services of high quality.

Table 11 – 2016/2017 Medium-term capital budget per vote provides a breakdown of budgeted capital expenditure by vote:

Vote Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote										
Multi-year expenditure *to be appropriated*										
Vote 1 - Municipal Manager	–	–	–	–	–	–	–	–	–	–
Vote 2 - Management Services	–	–	–	–	–	–	–	–	–	–
Vote 3 - Community Services	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*										
Vote 1 - Municipal Manager	1	34	46	20	70	70	–	15	15	54
Vote 2 - Management Services	404	730	279	201	1 290	1 290	–	596	144	144
Vote 3 - Community Services	1 040	1 870	1 321	408	2 629	2 629	–	487	578	36
Capital single-year expenditure sub-total	1 445	2 635	1 646	629	3 989	3 989	–	1 097	737	234
Total Capital Expenditure - Vote	1 445	2 635	1 646	629	3 989	3 989	–	1 097	737	234

Table 11 – 2015/2016 Medium-term capital budget per vote

1.6 Legislation compliance status

Compliance with the MFMA implementation requirements have been adhered to through the following activities:

- **In year reporting** – Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has been adhered to and includes monthly published financial performance on the Municipality's website.
- **Internship programme** – The Municipality is participating in the Municipal Management Internship and has employed 5 (five) interns undergoing training in various divisions of the Financial Services Department.
- **Budget and Treasury Office** – The Budget and Treasury Office has been established in accordance with the MFMA.
- **Audit Committee** – An Audit Committee has been established and is fully functional.
- **Service Delivery and Implementation Plan** – The detail SDBIP document will be finalised after the approval of the 2016/2017 MTREF in April 2016, directly aligned and informed by the 2016/2017 MTREF.
- **Annual Report** – The Annual report is compiled in terms of the MFMA and National Treasury requirements.
- **MFMA Training** – Skills Competency training finalised for finance staff (excluding interns). Limited MFMA training provided.
- **Policies** – Full adherence to MFMA and Budget & Reporting regulations.

1.7 Annual Budget Tables – Parent Municipality

The following sections present the ten main budget tables (only nine applicable to ODM) as required in terms of Section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2016/17 budget and MTREF to be approved by the Council. Each table is accompanied by *explanatory notes.*

- Table 12 – MBRR Table A1 – Budget Summary;
- Table 13 – MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification);
- Table 14 – MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote);

- Table 15 – MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure);
- Table 16 – MBRR Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source;
- Table 17 – MBRR Table A6 – Budgeted Financial Position;
- Table 18 – MBRR Table A7 – Budgeted Cash Flow Statement; and
- Table 19 – MBRR Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation;
- Table 20 – MBRR Table A9 – Asset Management.

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	621	646	658	680	680	680	–	457	484	513
Investment revenue	485	1 290	1 678	1 000	1 200	1 200	–	1 200	1 300	1 300
Transfers recognised - operational	83 328	102 306	108 235	116 083	132 385	132 385	–	126 237	131 838	141 744
Other own revenue	20 901	16 554	17 708	26 939	28 220	28 220	–	26 694	27 023	28 374
Total Revenue (excluding capital transfers and contributions)	110 335	120 796	128 278	144 701	162 485	162 485	–	154 587	160 645	171 931
Employee costs	65 871	83 515	70 985	70 204	83 731	83 731	–	93 188	97 151	103 962
Remuneration of councillors	3 979	5 144	4 996	5 322	5 604	5 604	–	5 617	6 249	6 593
Depreciation & asset impairment	2 447	2 144	2 349	1 919	2 726	2 726	–	3 101	3 490	3 598
Finance charges	1 392	5 157	5 950	96	159	159	–	259	161	55
Materials and bulk purchases	–	–	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	120	–	–	–	–	–	–
Other expenditure	34 675	46 588	45 750	68 991	70 539	70 539	–	56 370	57 542	61 524
Total Expenditure	108 364	122 549	130 029	146 651	162 759	162 759	–	158 534	164 593	175 731
Surplus/(Deficit)	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	–	(3 947)	(3 948)	(3 800)
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	–	(3 947)	(3 948)	(3 800)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	–	(3 947)	(3 948)	(3 800)
Capital expenditure & funds sources										
Capital expenditure	1 445	2 635	1 646	629	3 989	3 989	–	1 097	737	234
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	2 780	2 780	–	–	–	–
Internally generated funds	1 445	2 635	1 646	629	1 209	1 209	–	1 097	737	234
Total sources of capital funds	1 445	2 635	1 646	629	3 989	3 989	–	1 097	737	234
Financial position										
Total current assets	17 194	18 111	17 791	8 287	13 915	13 917	–	14 329	14 996	15 934
Total non current assets	42 328	70 893	79 684	69 052	80 947	80 947	–	78 943	76 190	72 827
Total current liabilities	20 417	19 444	16 195	11 870	12 937	12 937	–	13 597	14 256	14 559
Total non current liabilities	60 322	63 972	77 443	67 888	80 673	80 673	–	81 272	81 738	82 310
Community wealth/Equity	(21 217)	5 587	3 836	(30 852)	1 252	1 253	–	(1 598)	(4 808)	(8 608)
Cash flows										
Net cash from (used) operating	14 484	3 237	2 176	(1 182)	(2 907)	(2 907)	–	1 973	2 288	2 628
Net cash from (used) investing	617	12	(1 745)	2 471	–	–	–	–	–	(234)
Net cash from (used) financing	(646)	(1 027)	(782)	(438)	(665)	(665)	–	(1 061)	(1 120)	(956)
Cash/cash equivalents at the year end	12 487	14 710	14 359	5 406	10 787	10 787	–	11 700	12 868	14 306
Cash backing/surplus reconciliation										
Cash and investments available	12 487	14 710	14 359	5 406	10 787	10 787	–	11 700	12 868	14 306
Application of cash and investments	10 369	(19 028)	(22 820)	(28 000)	(32 148)	(32 148)	–	(27 404)	(26 904)	(26 405)
Balance - surplus (shortfall)	2 119	33 738	37 180	33 406	42 935	42 936	–	39 104	39 772	40 711
Asset management										
Asset register summary (WDV)	42 557	40 869	40 121	386	41 273	41 273	39 270	39 270	36 517	33 153
Depreciation & asset impairment	2 447	2 144	2 349	1 919	2 726	2 726	3 101	3 101	3 490	3 598
Renewal of Existing Assets	–	–	–	–	257	257	257	210	220	–
Repairs and Maintenance	7 782	18 789	18 145	35 315	35 315	35 315	13 348	13 348	13 876	14 453
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

Table 12 MBRR Table A1 - Budget Summary

Explanatory notes to MBRR Table A1 - Budget Summary:

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The operating surplus/deficit;
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognised are reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget; and
        iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget.
4. The Cash backing/surplus reconciliation shows that the budget will be cash backed for the entire MTREF period.

Standard Classification Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard									
Governance and administration	56 780	57 942	62 198	68 485	72 850	72 850	68 084	68 764	74 400
Executive and council	4 491	4 603	4 801	10 390	11 118	11 118	9 542	9 031	9 582
Budget and treasury office	52 273	53 323	57 380	58 076	61 709	61 709	58 519	59 710	64 795
Corporate services	15	16	17	19	22	22	24	24	24
Community and public safety	12 091	11 606	12 458	12 828	13 130	13 130	13 139	14 006	14 836
Community and social services	–	–	–	–	–	–	–	–	–
Sport and recreation	11 865	11 483	12 201	12 606	12 906	12 906	12 901	13 674	14 494
Public safety	123	123	131	92	92	92	98	183	183
Housing	–	–	–	–	–	–	–	–	–
Health	103	–	125	130	132	132	140	150	160
Economic and environmental services	41 449	51 236	53 057	59 164	72 280	72 280	69 139	73 650	78 470
Planning and development	–	–	25	–	–	–	–	–	–
Road transport	41 370	51 191	52 950	59 140	72 006	72 006	69 013	73 524	78 344
Environmental protection	79	45	82	24	274	274	126	126	126
Trading services	16	11	565	4 225	4 225	4 225	4 225	4 225	4 225
Electricity	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–
Waste management	16	11	565	4 225	4 225	4 225	4 225	4 225	4 225
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	110 335	120 796	128 278	144 701	162 485	162 485	154 587	160 645	171 931
Expenditure - Standard									
Governance and administration	28 284	34 742	33 895	36 947	39 546	39 546	36 974	37 179	41 093
Executive and council	8 479	13 082	10 757	14 516	14 023	14 023	14 450	15 274	16 159
Budget and treasury office	13 272	15 491	16 864	15 328	18 105	18 105	14 991	14 198	17 039
Corporate services	6 533	6 169	6 274	7 103	7 418	7 418	7 533	7 707	7 894
Community and public safety	24 963	22 842	28 997	31 273	31 595	31 595	31 454	32 401	33 704
Community and social services	–	–	–	–	–	–	–	–	–
Sport and recreation	10 189	10 528	11 495	11 633	12 329	12 329	11 226	11 674	11 984
Public safety	14 671	12 314	17 377	19 510	19 133	19 133	20 088	20 577	21 561
Housing	–	–	–	–	–	–	–	–	–
Health	103	–	125	130	132	132	140	150	160
Economic and environmental services	53 219	63 489	65 281	73 903	87 008	87 008	85 496	90 411	96 333
Planning and development	1 148	968	1 184	1 346	1 536	1 536	1 451	1 449	1 577
Road transport	41 370	51 221	52 950	59 140	72 006	72 006	69 013	73 524	78 344
Environmental protection	10 702	11 301	11 147	13 417	13 466	13 466	15 032	15 439	16 411
Trading services	1 897	1 475	1 856	4 528	4 610	4 610	4 610	4 602	4 602
Electricity	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–
Waste management	1 897	1 475	1 856	4 528	4 610	4 610	4 610	4 602	4 602
Other	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	108 364	122 549	130 029	146 651	162 759	162 759	158 534	164 593	175 731
Surplus/(Deficit) for the year	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	(3 947)	(3 948)	(3 800)

Table 13 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and

capital expenditure are then classified in terms if each of these functional areas, which enables the National Treasury to compile 'whole of government' reports.

2. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.

Vote Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote									
Vote 1 - Municipal Manager	4 491	4 603	4 801	10 390	11 118	11 118	9 542	9 031	9 582
Vote 2 - Management Services	52 351	53 339	57 503	58 225	61 864	61 864	58 682	59 883	64 978
Vote 3 - Community Services	53 493	62 853	65 975	76 086	89 503	89 503	86 363	91 731	97 372
Total Revenue by Vote	110 335	120 796	128 278	144 701	162 485	162 485	154 587	160 645	171 931
Expenditure by Vote *to be appropriated*									
Vote 1 - Municipal Manager	8 479	13 082	10 757	14 516	14 023	14 023	14 450	15 274	16 159
Vote 2 - Management Services	21 015	22 628	24 413	23 870	27 153	27 153	24 077	23 463	26 628
Vote 3 - Community Services	78 870	86 839	94 859	108 265	121 582	121 582	120 008	125 855	132 944
Total Expenditure by Vote	108 364	122 549	130 029	146 651	162 759	162 759	158 534	164 593	175 731
Surplus/(Deficit) for the year	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	(3 947)	(3 948)	(3 800)

Table 14 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source										
Property rates	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges			–							
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–
Service charges - other	621	646	658	680	680	680		457	484	513
Rental of facilities and equipment	11 145	10 718	11 498	11 814	12 114	12 114		12 327	13 064	13 846
Interest earned - external investments	485	1 290	1 678	1 000	1 200	1 200		1 200	1 300	1 300
Interest earned - outstanding debtors	4	5	4	4	4	4		0	0	0
Dividends received	–			–	–	–		–	–	–
Fines	–			–	–	–		–	–	–
Licences and permits	45	76	116	24	24	24		26	26	26
Agency services	3 873	4 489	4 799	6 203	6 592	6 592		8 260	7 719	8 226
Transfers recognised - operational	88 328	102 306	108 235	116 083	132 385	132 385		126 237	131 838	141 744
Other revenue	5 218	858	1 290	5 793	5 967	5 967	–	6 081	6 214	6 276
Gains on disposal of PPE	616	407		3 100	3 519	3 519				
Total Revenue (excluding capital transfers and contributions)	**110 335**	**120 796**	**128 278**	**144 701**	**162 485**	**162 485**	**–**	**154 587**	**160 645**	**171 931**
Expenditure By Type										
Employee related costs	65 871	63 515	70 985	70 204	83 731	83 731	–	93 188	97 151	103 962
Remuneration of councillors	3 979	5 144	4 996	5 322	5 604	5 604		5 617	6 249	6 593
Debt impairment	753	330	75	–	–			–	–	–
Depreciation & asset impairment	2 447	2 144	2 349	1 919	2 726	2 726	–	3 101	3 490	3 598
Finance charges	1 392	5 157	5 950	96	159	159		259	161	55
Bulk purchases	–	–	–	–	–	–	–	–	–	–
Other materials					–			–	–	
Contracted services	256	126	538	4 225	4 225	4 225	–	4 225	4 225	4 225
Transfers and grants	–	–	–	120	–	–	–	–	–	–
Other expenditure	33 025	45 622	44 856	64 766	66 314	66 314	–	52 145	53 317	57 300
Loss on disposal of PPE	641	510	281							
Total Expenditure	**108 364**	**122 549**	**130 029**	**146 651**	**162 759**	**162 759**	**–**	**158 534**	**164 593**	**175 731**
Surplus/(Deficit)	**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**–**	**(3 947)**	**(3 948)**	**(3 800)**
Transfers recognised - capital										
Contributions recognised - capital	–	–	–	–	–	–	–	–	–	–
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions	**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**–**	**(3 947)**	**(3 948)**	**(3 800)**
Taxation										
Surplus/(Deficit) after taxation	**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**–**	**(3 947)**	**(3 948)**	**(3 800)**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**–**	**(3 947)**	**(3 948)**	**(3 800)**
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year	**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**–**	**(3 947)**	**(3 948)**	**(3 800)**

Table 15 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. This table indicates the revenue by source and the expenditure by type.

Vote Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote										
Multi-year expenditure to be appropriated										
Vote 1 - Municipal Manager	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated										
Vote 1 - Municipal Manager	1	34	46	20	70	70	-	15	15	54
Vote 2 - Management Services	404	730	279	201	1 290	1 290	-	595	144	144
Vote 3 - Community Services	1 040	1 870	1 321	408	2 629	2 629	-	487	578	36
Capital single-year expenditure sub-total	1 445	2 635	1 646	629	3 989	3 989	-	1 097	737	234
Total Capital Expenditure - Vote	1 445	2 635	1 646	629	3 989	3 989	-	1 097	737	234
Capital Expenditure - Standard										
Governance and administration	399	765	326	221	1 345	1 345	-	596	144	180
Executive and council	1	34	46	20	70	70		15	15	54
Budget and treasury office	137	219	150	150	420	420		558	89	54
Corporate services	260	512	129	51	855	855		23	41	72
Community and public safety	872	1 309	1 267	360	2 091	2 091	-	445	285	-
Community and social services				-	-	-		-	-	
Sport and recreation	354	542	84	110	1 201	1 201		345	285	
Public safety	517	767	1 182	250	890	890		100	-	
Housing				-	-	-		-	-	
Health				-	-	-		-	-	
Economic and environmental services	175	558	54	48	553	553	-	57	308	54
Planning and development	7			-	15	15		15	15	18
Road transport		119		-	-	-		-	-	
Environmental protection	168	439	54	48	538	538		42	293	36
Trading services	-	2	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste water management										
Waste management		2								
Other										
Total Capital Expenditure - Standard	1 445	2 635	1 646	629	3 989	3 989	-	1 097	737	234
Funded by:										
National Government										
Provincial Government										
District Municipality										
Other transfers and grants										
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations										
Borrowing					2 780	2 780				
Internally generated funds	1 445	2 635	1 646	629	1 209	1 209		1 097	737	234
Total Capital Funding	1 445	2 635	1 646	629	3 989	3 989	-	1 097	737	234

Table 16 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. All appropriations are made within one year.

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS										
Current assets										
Cash	12 487	14 710	14 359	5 406	10 787	10 787		11 700	12 869	14 306
Call investment deposits	–	–	–	–	–	–	–	–	–	–
Consumer debtors	442	2 112	2 200	1 842	2 200	2 200	–	1 699	1 199	699
Other debtors	1 592	250	302		–	–				
Current portion of long-term receivables					–	–				
Inventory	2 673	1 039	930	1 039	930	930		930	930	930
Total current assets	17 194	18 111	17 791	8 287	13 916	13 917	–	14 329	14 996	15 934
Non current assets										
Long-term receivables		28 433	28 433	28 433	28 433	28 433		28 433	28 433	28 433
Investments										
Investment property		111	111	111	111	111		111	111	111
Investment in Associate										
Property, plant and equipment	40 341	40 483	39 696	38 643	40 959	40 959	–	38 955	36 203	32 839
Agricultural					–	–				
Biological					–	–				
Intangible	343	275	314	275	314	314		314	314	314
Other non-current assets	1 644	1 591	11 130	1 591	11 130	11 130		11 130	11 130	11 130
Total non current assets	42 328	70 893	79 684	69 052	80 947	80 947	–	78 943	76 190	72 827
TOTAL ASSETS	59 523	89 004	97 474	77 339	94 863	94 864	–	93 271	91 187	88 761
LIABILITIES										
Current liabilities										
Bank overdraft										
Borrowing	891	783	814	193	814	814	–	814	814	458
Consumer deposits	18	12	12	12	12	12		12	12	12
Trade and other payables	12 173	10 644	6 630	2 270	2 727	2 727	–	2 727	2 727	2 727
Provisions	7 335	8 006	8 740	9 396	9 385	9 385		10 044	10 704	11 363
Total current liabilities	20 417	19 444	16 195	11 870	12 937	12 937	–	13 597	14 256	14 559
Non current liabilities										
Borrowing	1 876	1 479	666	975	2 781	2 781	–	1 720	600	–
Provisions	58 446	62 493	76 777	66 913	77 893	77 893	–	79 552	81 139	82 810
Total non current liabilities	60 322	63 972	77 443	67 888	80 673	80 673	–	81 272	81 738	82 810
TOTAL LIABILITIES	80 739	83 417	93 638	79 758	93 610	93 610	–	94 869	95 994	97 369
NET ASSETS	(21 217)	5 587	3 836	(2 419)	1 252	1 253	–	(1 598)	(4 808)	(8 608)
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	(21 217)	5 587	3 836	(28 381)	3 562	3 563		(385)	(4 333)	(8 133)
Reserves	–	–	–	(2 471)	(2 310)	(2 310)	–	(1 212)	(475)	(475)
TOTAL COMMUNITY WEALTH/EQUITY	(21 217)	5 587	3 836	(30 852)	1 252	1 253	–	(1 598)	(4 808)	(8 608)

Table 17 MBRR Table A6 - Budgeted Financial Position

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version, which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Table A6 is supported by an extensive table (SA3) of notes containing detailed analysis of the major components of a number of items, including:
   - Consumer debtors;
   - Property, plant and equipment;
   - Trade and other payables;
   - Provisions non-current;
   - Changes in net assets; and
   - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment, which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget, as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges	-	-		-	-	-		-	-	-
Service charges	18 544	16 180	17 485	680	680	680		457	484	513
Other revenue				23 834	28 216	28 216		26 694	27 023	28 374
Government - operating	97 398	99 574	104 667	116 083	128 866	128 866		126 237	131 838	141 744
Government - capital				-	-	-		-	-	-
Interest	489	1 295	1 717	1 004	1 204	1 204		1 200	1 300	1 300
Dividends				-	-	-		-	-	-
Payments										
Suppliers and employees	(101 640)	(113 579)	(121 537)	(142 688)	(161 714)	(161 714)		(152 355)	(158 196)	(169 248)
Finance charges	(306)	(233)	(150)	(96)	(159)	(159)		(259)	(161)	(55)
Transfers and Grants	-		(5)	-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVIT	**14 484**	**3 237**	**2 176**	**(1 182)**	**(2 907)**	**(2 907)**	**-**	**1 973**	**2 288**	**2 628**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	1 704	2 132		3 100	3 519	3 519		-	-	-
Decrease (Increase) in non-current debtors				-	-	-		-	-	-
Decrease (increase) other non-current receivables				-	-	-		-	-	-
Decrease (increase) in non-current investments	358			-	(2 310)	(2 310)		1 097	737	-
Payments										
Capital assets	(1 445)	(2 119)	(1 745)	(629)	(1 209)	(1 209)		(1 097)	(737)	(234)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**617**	**12**	**(1 745)**	**2 471**	**-**	**-**	**-**	**-**	**-**	**(234)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-	-	-
Borrowing long term/refinancing								-	-	-
Increase (decrease) in consumer deposits	(2)	(6)						-	-	-
Payments										
Repayment of borrowing	(643)	(1 021)	(782)	(438)	(665)	(665)		(1 061)	(1 120)	(956)
NET CASH FROM/(USED) FINANCING ACTIVIT	**(646)**	**(1 027)**	**(782)**	**(438)**	**(665)**	**(665)**	**-**	**(1 061)**	**(1 120)**	**(956)**
NET INCREASE/ (DECREASE) IN CASH HELD	**14 456**	**2 222**	**(350)**	**851**	**(3 573)**	**(3 573)**	**-**	**912**	**1 168**	**1 438**
Cash/cash equivalents at the year begin:	(1 968)	12 487	14 710	4 555	14 359	14 359		10 787	11 700	12 868
Cash/cash equivalents at the year end:	12 487	14 710	14 359	5 406	10 787	10 787	-	11 700	12 868	14 306

Table 18 MBRR Table A7 - Budgeted Cash Flow Statement

Explanatory notes to Table A7 - Budgeted Cash Flow Statement:

1. The budgeted cash flow statement is the first measurement in determining whether the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. As can be seen from the above table, the cash flow position of the municipality had a serious drop for the last couple of years. It can also be seen that we have reached a turning point and there is a steady growth in the cash flow position for the MTREF period.

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available										
Cash/cash equivalents at the year end	12 487	14 710	14 359	5 406	10 787	10 787	–	11 700	12 868	14 306
Other current investments > 90 days	(0)	(0)	(0)	–	0	1	–	0	–	(0)
Non current assets - Investments	–	–	–	–	–	–	–	–	–	–
Cash and investments available:	**12 487**	**14 710**	**14 359**	**5 406**	**10 787**	**10 787**	**–**	**11 700**	**12 868**	**14 306**
Application of cash and investments										
Unspent conditional transfers	10 945	8 264	4 251	–	–	–	–	–	–	–
Unspent borrowing	–	–	–	–	–	–		–	–	–
Statutory requirements										
Other working capital requirements	(577)	(27 292)	(27 071)	(28 000)	(32 148)	(32 148)	–	(27 404)	(26 904)	(26 405)
Other provisions										
Long term investments commited	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Total Application of cash and investments:	**10 369**	**(19 028)**	**(22 820)**	**(28 000)**	**(32 148)**	**(32 148)**	**–**	**(27 404)**	**(26 904)**	**(26 405)**
Surplus(shortfall)	**2 119**	**33 738**	**37 180**	**33 406**	**42 935**	**42 936**	**–**	**39 104**	**39 772**	**40 711**

Table 19 MBRR Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation

Explanatory notes to Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation

1. The cash-backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE									
Total New Assets	1 445	2 635	1 646	629	3 732	3 732	887	517	234
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Community	34	15	–	–	150	150	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	1 395	2 559	1 646	629	3 582	3 582	887	517	234
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	17	61	–	–	–	–	–	–	–
Total Renewal of Existing Assets	–	–	–	–	257	257	210	220	–
Infrastructure - Road transport	–	–	–	–	–	–	50	–	–
Infrastructure - Electricity	–	–	–	–	–	–	50	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	100	–	–
Community	–	–	–	–	–	–	110	220	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	–	–	–	257	257	–	–	–
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Total Capital Expenditure									
Infrastructure - Road transport	–	–	–	–	–	–	50	–	–
Infrastructure - Electricity	–	–	–	–	–	–	50	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	100	–	–
Community	34	15	–	–	150	150	110	220	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	1 395	2 559	1 646	629	3 839	3 839	887	517	234
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	17	61	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	**1 445**	**2 635**	**1 646**	**629**	**3 989**	**3 989**	**1 097**	**737**	**234**
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	–			–	–	–			
Infrastructure - Electricity	–			–	–	–			
Infrastructure - Water	–			–	–	–			
Infrastructure - Sanitation	–			–	–	–			
Infrastructure - Other	14 215	13 603	12 877	–	12 177	12 177	11 477	10 777	10 777
Infrastructure	14 215	13 603	12 877	–	12 177	12 177	11 477	10 777	10 777
Community	1 326	1 323	1 306		1 288	1 288	1 271	1 254	1 254
Heritage assets					–				
Investment properties	–	111	111	111	111	111	111	111	111
Other assets	26 673	25 557	25 513		27 383	27 383	26 097	24 061	20 697
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	343	275	314	275	314	314	314	314	314
TOTAL ASSET REGISTER SUMMARY - PPE (WDV	**42 557**	**40 869**	**40 121**	**386**	**41 273**	**41 273**	**39 270**	**36 517**	**33 153**
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	2 447	2 144	2 349	1 919	2 726	2 726	3 101	3 490	3 598
Repairs and Maintenance by Asset Class	7 782	18 789	18 145	35 315	35 315	35 315	13 348	13 876	14 453
Infrastructure - Road transport	3 371	14 015	12 979	32 554	26 939	26 939	8 336	8 749	9 180
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	3 371	14 015	12 979	32 554	26 939	26 939	8 336	8 749	9 180
Community	272	461	286	–	–	–	297	265	265
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	4 139	4 313	4 880	2 761	8 376	8 376	4 716	4 862	5 008
TOTAL EXPENDITURE OTHER ITEMS	**10 229**	**20 933**	**20 494**	**37 234**	**38 041**	**38 041**	**16 450**	**17 366**	**18 051**
Renewal of Existing Assets as % of total capex	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*6.4%*	*6.4%*	*19.1%*	*29.8%*	*0.0%*
Renewal of Existing Assets as % of deprecn"	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*9.4%*	*9.4%*	*6.8%*	*6.3%*	*0.0%*
R&M as a % of PPE	*19.3%*	*46.4%*	*45.7%*	*91.4%*	*86.2%*	*86.2%*	*34.3%*	*38.3%*	*44.0%*
Renewal and R&M as a % of PPE	*18.0%*	*46.0%*	*45.0%*	*9151.0%*	*86.0%*	*86.0%*	*35.0%*	*39.0%*	*44.0%*

Table 20 MBRR Table A9 - Asset Management

Explanatory notes to Table A9 - Asset Management:

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 of the Act.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff-setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

The following key dates are set out for the budget process - .

- **10 December 2015** – Management meeting considering budget inputs
- **22 February 2016** – Meeting Budget Steering Committee
- **22 February 2016** – Budget workshop and tabling of draft 2016/2017 MTREF budget.
- **23 & 26 February 2016** – Publish/Advertise draft budget on website and in newspaper(s)
- **31 March 2016** – Final date for public comments.
- **25 April 2016** – Council meeting for approval of 2016/2017 MTREF budget.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realised by means of a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform that, correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument used by municipalities to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision-making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim at co-ordinating the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, as well as reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that alignment exists between

national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (PGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner that is consistent with its IDP. The following table highlights the IDP's strategic objectives for the 2015/16 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

All IDP objectives are reflected in **Table 21 – MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue, Table 22 - MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure** and **Table 23 - MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure**

Strategic Objective	Goal	Goal Code	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures		4 507	4 619	4 843	10 409	11 140	11 140	9 566	9 052	9 602
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads		41 588	51 371	53 729	63 480	76 597	76 597	73 602	78 207	83 037
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.		11 905	11 483	12 246	12 606	12 906	12 906	12 901	13 674	14 494
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines		52 336	53 323	57 460	58 206	61 842	61 842	58 519	59 713	64 798
Municipal Transformation & Institutional Development	To ensure Municipal Tmsformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development										
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			110 336	120 796	128 278	144 701	162 485	162 485	154 587	160 645	171 931

Table 21 - MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Goal Code	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active		13 586	18 992	17 073	21 408	21 487	21 487	20 218	21 227	22 202
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of		68 743	76 311	83 364	96 633	109 253	109 253	108 922	114 331	121 120
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the		11 337	10 528	11 495	11 633	12 329	12 329	12 638	13 083	13 519
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services		13 272	15 491	16 990	15 467	18 238	18 238	14 991	14 198	17 039
Municipal Transformation & Institutional Development	To ensure Municipal Tmsformation & Institutional Development by creating a		1 425	1 227	1 106	1 511	1 453	1 453	1 765	1 754	1 852
Allocations to other priorities											
Total Expenditure			108 364	122 549	130 028	146 652	162 760	162 760	158 534	164 593	175 731

Table 22 - BRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	Goal Code	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active	A	269	531	222	71	907	907	53	63	126
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of	B	686	1 314	1 190	298	1 428	1 428	142	293	36
Local Economic Development	To promote Local economic development by supporting initatives in the District for the	C	354	542	84	110	1 201	1 201	345	285	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services	D	137	219	150	150	420	420	558	89	54
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a	E	0	28		–	33	33		8	18
Allocations to other priorities											
Total Capital Expenditure			1 447	2 634	1 646	629	3 989	3 989	1 097	737	234

Table 23 - MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system, which is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance, which in turn is directly linked to individual employee' performance.

At any given time within government, information from multiple years is being; plans and budgets for next year; implementation for the current year; and reporting on last year's performance are being considered. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as per **Diagram 2 – Planning, budgeting and reporting cycle:**

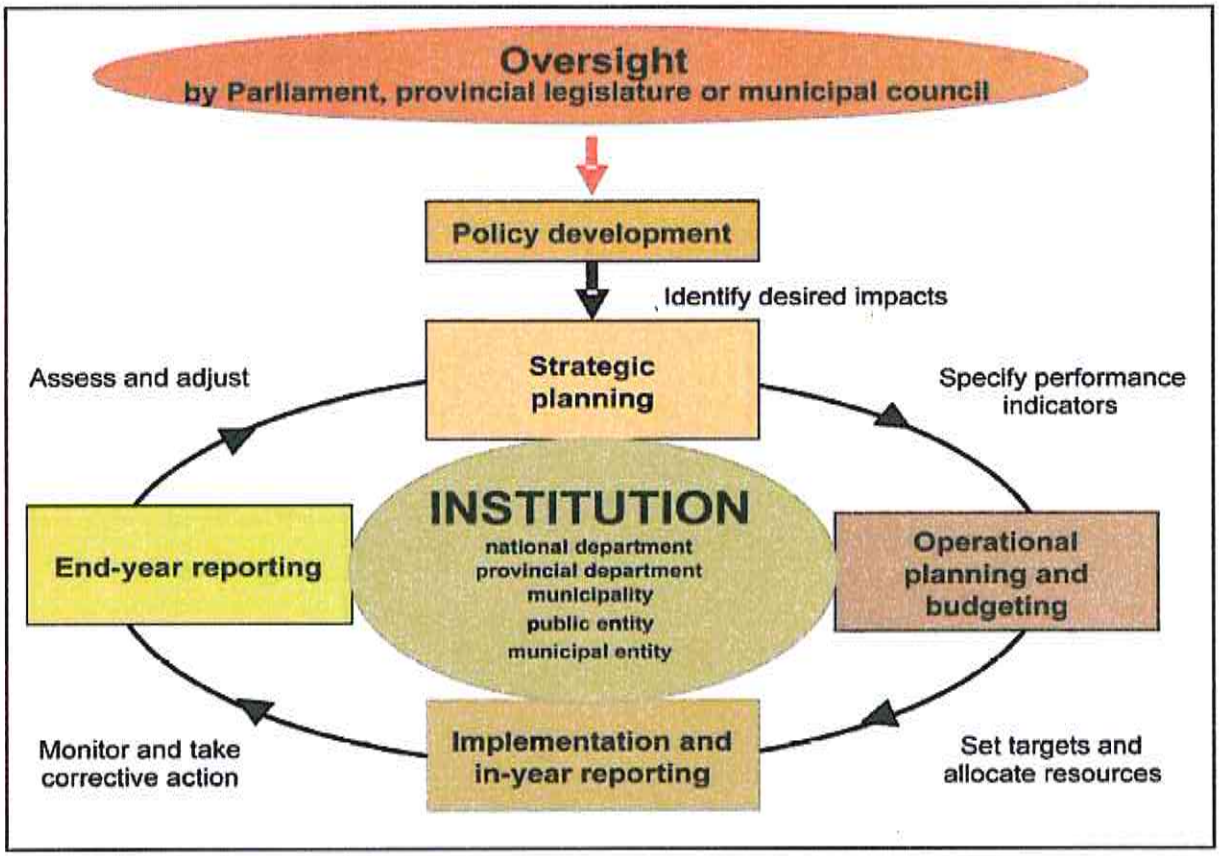


Diagram 2 – Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality has consequently adopted one integrated performance management system that encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement); and
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury.

Table 24 - MBRR Table SA7 - Measurable performance objectives provides the main measurable performance objectives the municipality undertakes this financial year.

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Municipal Manager										
Executive Services (Municipal Manager)										
Facilitate Councillors/Management Strategic Session by December 2016	Number of Strategic Sessions facilitated Dec							1	1	
Facilitate quarterly DCF Tech meetings to enhance IGR in the Overberg	Number of DCF meetings facilitated per annum				4	4	4	4	4	4
Implement revised organizational structure by September 2016	Revised organisational structure implemented by Sept 2016							1		
Create temporary job opportunities through the municipality's EPWP programme per FTE target, by June 2017 (Reg)	Number of Full-Time Equivalents (FTE's) created during the financial year				?	?	?	?	?	?
People from employment equity target groups employed in the three highest levels of management in compliance with the approved Employment Equity Plan, by June 2017 (Reg)	Number of people from EE target groups employed				37	37	37	37	37	37
Donations										
Management Support - Communication										
Annual review and adoption of Communication Strategy by May 2017	Communication Strategy reviewed and submitted to Council for adoption				1	1	1	1	1	1
External Newsletters	Number of newsletters				2	2	2	2	2	2
Internal Newsletters	Number of internal				4	4	4	4	4	4
Develop Communication Action Plan by September 2016	Plan developed							1	1	1
Audit										
Audit and Performance Audit Committee meetings	No of meetings				4	4	4	4	4	4
Develop RBAP	RBAP developed by				1	1	1	1	1	
Shared Services (Risk Management)										
Quarterly Risk Committee meetings	No of meetings				4	4	4	4	4	4
Report to DCF Tech Committee	No of reports							4	4	4
Review quarterly Risk register	No of reports							4	4	4
Management Services										
Record Management										
Human Resources										
LLF meetings	No of meetings				10	10	10	10	10	10
% of staff train as per WSP	% of staff trained				80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
EE Plan	EE Plan submitted Nov 2017				1	1	1	1	1	1
Health & Safety evaluation drills	No of drills				2	2	2	2	2	2
% training budget spend	% spent				80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
SCM										
Develop Preferential Procurement Policy	Preferential Procurement Policy developed by							1		
Finance Income, Expenditure & IT										
Performance Management										
Prepare and adoption of IL SDBIP	28 days after adoption of budget				1	1	1	1	1	1
Develop draft Incentive Policy	Draft Incentive Policy developed by Dec 2016							1		
Administration										
Coordinate ordinary Council meetings	No of meetings				4	4	4	4	4	4
Distribute Portfolios, Council and Mayco meeting agendas	No of meeting agenda distributed							30	30	30
Financial Administration										
Compilation of Draft Costing Model Research Report	Draft Costing Model Research Report compiled by Sept 2016							1		
Debt coverage (Reg)	% ability to met				30.00%	30.00%				
Cost coverage (Reg)	No of days				14	14				
Service Debtors	% Outstanding				15%	15%				
% of capital budget spend (Reg)	% spent				95%	95%	95.0%	95%	95%	95%
IDP/LED										
Review EPWP Policy	Policy reviewed by Oct 2016				1	1		1	1	1
LED/Tourism Workshop by September 2016	Workshop coordinated by Sep 2016							1		
District LED/Tourism Strategy	Tabled to Council by June 2017							1		
Draft IDP tabled	Tabled to Council				1	1	1	1	1	1
Final IDP Tabled	Tabled to Council									
Management Services										
Public Safety (Fire and Disaster)										
Disaster Management Plan review	Revised Disaster				1	1	1	1	1	1
Revised Disaster Management Framework	Framework revised June 2017				1	1	1	1	1	1
Review Safer Community project plan	Revised Plan by Sept 2016				1	1	1	1	1	1
Review Festive and Fire season readiness plan	Plan reviewed 1 December 2016				1	1	1	1	1	1
Environment Protection (Municipal Health)										
Drinking water samples	No of samples				400	400	400	420	420	420
Food samples	No of samples				340	340	340	260	260	260
Monitoring Generators of medical waste sites	No of inspections				120	120	120	120	120	120
Sewerage final Outflow samples	No of samples				120	120	120	120	120	120
Inspect food premises	No of inspections				1200	1200	1200	1200	1200	1200
Human Development										
Roads										
Upgrading of roads	By June 2017				3.92	5.52	5.52	5.02		
Roads regravel	Km Regravelled				64.22	42	42	42	42	42
Roads bladed	KM bladed				6000	6000	6000	6000	6000	6000
Submit Business plan to DTPW	By March 2017				1	1	1	1	1	1
Solid waste										
Monitor Lease Agreement (Karwyderstraat)	No of monitoring				4	4	4	4	4	4
Regional waste Forum meetings	No of meetings				4	4	4	4	4	4
Resorts										
Quarterly complaints report	No of reports				4	4	4	4	4	4
Resort Management meetings	No of meetings				4	4	4	4	4	4
Update resort information on website	By June 2017							1	1	1
Environmental Management										
Coastal Committee meetings	No of meetings				4	4	4	4	4	4

Table 24 - MBRR Table SA7 - Measurable performance objectives

Table 25 - MBRR Table SA8 - Performance indicators and benchmarks sets out the municipality's main performance objectives and benchmarks for the 2016/17 MTREF.

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.9%	5.0%	5.2%	0.4%	0.5%	0.5%	0.0%	0.8%	0.8%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.3%	33.4%	33.6%	1.9%	2.7%	2.7%	0.0%	4.7%	4.4%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	-39.5%	-120.4%	-120.4%	0.0%	-141.9%	-126.2%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.8	0.9	1.1	0.7	1.1	1.1	–	1.1	1.1	1.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.9	1.1	0.7	1.1	1.1	–	1.1	1.1	1.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.8	0.9	0.5	0.8	0.8	–	0.9	0.9	1.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		2984.6%	2505.9%	2657.1%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		2984.6%	2505.9%	2657.1%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	1.8%	25.5%	24.1%	20.9%	18.9%	18.9%	0.0%	19.5%	18.5%	17.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		9.8%	16.2%	16.6%	42.0%	25.3%	25.3%	0.0%	23.3%	21.2%	19.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	59.7%	52.6%	55.3%	49.5%	51.5%	51.5%	0.0%	60.3%	60.5%	60.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	60.8%	63.0%	5.7%	63.0%	55.0%	55.0%		61.3%	61.5%	60.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.1%	15.6%	14.1%	24.4%	21.7%	21.7%		8.6%	8.6%	8.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.5%	6.0%	6.5%	1.4%	1.8%	1.8%	0.0%	2.2%	2.3%	2.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	9.5	7.4	13.9	15.3	15.3	15.3	–	11.7	12.8	13.4
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17.3%	20.8%	20.6%	14.7%	17.2%	17.2%	0.0%	13.3%	8.9%	4.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.8	1.9	1.7	0.6	1.1	1.1	–	1.1	1.2	1.3

Table 25 - MBRR Table SA8 - Performance indicators and benchmarks

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long-term borrowing is largely dependent on its creditworthiness and financial position. This creditworthiness is very low at this stage. The following financial performance indicators have formed part of the compilation of the 2016/17 MTREF:

- *Borrowing to asset ratio* is a measure of the long-term borrowing as a percentage of the total asset base of the municipality. This ratio is by far below the borrowing capacity of the municipality, but it needs to be noted that capital grants and transfers have contributed significantly to the municipality's capital expenditure programmes, thus limiting the need for borrowing;
- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure; and
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

2.3.1.2 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, bank overdraft and tax provisions as a percentage of funds and reserves; and
- *The gearing ratio* is a measure of the total long-term borrowings over funds and reserves. A ratio in the region of 50% is a general benchmark and the municipality is currently well below this benchmark.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of more than 2, which is a general benchmark,

hence at no point in time should this ratio be less than 2. The municipality is currently operating at a level well below the benchmark; and

- *The liquidity ratio* is a measure of the ability of the municipality to utilise cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

2.3.1.4 Revenue Management

- Only a small percentage of revenue is derived from consumers and this indicator is still very good at the municipality.

2.3.1.5 Creditors Management

- Due to the deteriorating financial position of the municipality, it will become increasingly difficult for the municipality to settle creditors within the legislated period of 30 days;
- Employee costs as a percentage of operating revenue are very high when compared to other municipalities; and
- The expenditure on repairs and maintenance is well in line with acceptable levels, but the actual cost will only be determined when a costing system is implemented.

2.4 Overview of budget-related- policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Credit control and debt collection policies

The scope of this policy includes the following:

- Credit control procedures and mechanisms;
- Debt Collection Procedures and mechanisms;
- Interest on arrears, where applicable;

- Extension on time under certain circumstances; and
- The termination or restriction of services when payments are in arrears.

2.4.2 Management and administration of immovable assets

This policy is set out to guide the municipality to ensure that immovable property is managed and administrated in the best interest of the local community. Guidance are provided for the following:

- Regulation on use;
- Regulation on sale; and
- Regulation on lease.

2.4.3 Supply Chain Management Policy

The Supply Chain Management Policy sets out in detail all supply chain procedures to be followed when procuring goods and services.

2.4.4 Cash Management and Investment Policy

The objective of this policy is set out as follows:

- Ensure compliance with relevant legal and statutory requirements relating to cash management and investments;
- Ensure that council of the municipality who effectively are custodians of the public revenues, collects, manages the cash resources effectively and efficiently; and
- Ensure optimal return on investment without incurring undue risk when cash revenues are not needed for capital or operational purposes.

2.4.5 Tariff Policies

The Municipality's tariff policies are aimed at establishing the following:

- The tariffs of the municipality conform to acceptable policy principles;
- Financial services are financially sustainable;

- There is certainty in the Council, of how the tariffs will be determined;
- Tariffs of the Municipality comply with the applicable legislation; and
- Tariffs should take into consideration relief to the indigent.

2.4.6 Budget Policy

The policy aims to give effect to:

- The requirements of the Municipal Finance Management Act, Act 56 of 2003;
- Budget and Reporting Regulations (Notice 393 of 2009); and
- Any other directive issued by the Minister of Finance in terms of Section 168 of the Municipal Finance Management Act.

2.4.7 Funding and Reserve Policy

In terms of Sections 18 and 19 of the Municipal Finance Management Act (Act No 56 of 2003) (MFMA), an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes. and
- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes. The requirements of the MFMA are therefore clear in that the budget must be cash-funded i.e. cash receipts inclusive of prior cash surpluses must equal or be more than cash paid. In determining whether the budget is actually cash-funded and in addition ensuring long term financial sustainability, the municipality will use analytical processes, including those specified by National Treasury from time to time.

2.4.8 Asset Management Policy

The objective of this Asset Management Policy is to ensure that the municipality:

- Has consistent application of asset management principles;
- Implements accrual accounting;
- Complies with PFMA, MFMA, Treasury Regulation, GAAP, GRAP and other related legislation;
- Safeguards and controls the assets of the municipality; and
- Optimises asset usage.

2.4.9 Borrowing Policy

The policy aims to give effect to the following:

- Risk Management;
- Cost of Borrowings; and
- Prudence.

2.4.10 Policy on Long-term planning

The objective of this policy is to ensure the implementation of the sound and good financial strategies that will enhance the future financial sustainability of the municipality.

2.4.11 Infrastructure Investments and Capital Projects Policy

The policy aims to guide the municipality with regards to the following:

- New Capital Infrastructure Investment;
- Refurbishment and significant Infrastructure maintenance; and
- Funding of Capital Infrastructure Investment.

2.4.12 Bad Debt Write Off Policy

The purpose of this policy is to provide a framework for:

- Limiting the circumstances which may make the recovery of certain debts impossible,

impractical or financially unfeasible, and that such debts may have to be written off;

- Determining, when such circumstances have arisen, whether to write off any debts; and
- The procedures for writing off such debts.

2.4.13 Payroll Management and Administration Policy

The policy recognised and aims to guide the following:

- Payroll is the single largest type of expenditure for the Overberg District Municipality. Timely and accurate payroll reporting is necessary to appropriately budget, plan and manage costs and to correctly report on the financial position of the Municipality. Payroll transactions are no different than any other expenditure and require the application of the same standard of internal control; and
- Employees expect and should receive prompt and accurate payment for their time and attendance. Therefore, processing and maintaining accurate payroll records is an extremely important function requiring strict controls and close management.

2.4.14 Demand Management Policy

The objective of the Demand Management Policy is to ensure that the resources required to support the strategic objectives, as described in the Integrated Development Plan (IDP), are delivered at the correct time, at the right price and at the right location, and that the quantity and quality will satisfy needs. In infrastructure projects, demand management will ensure that projects that support the Integrated Development Plan (IDP) are identified, prioritised and budgeted for in a systematic manner.

2.4.15 Virement Policy

The purpose of this policy is therefore to provide a framework whereby transfers between line items within votes of the operating budget may be performed with the approval of certain officials.

2.4.16 Customer Care Policy

The policy aims to facilitate and guide:

- To move progressively towards the social and economic upliftment of the community in harmony with its natural environment;
- Specifically to the poor and disadvantaged, provided that, where applicable, other municipal charges, levies, fees, fines, interest, taxes or any other amount or amounts payable, arising from any other liability or obligation, are paid for;
- To provide efficient, effective and transparent administration that conforms to constitutional principles;
- To ensure that the municipality is financially and economically viable; and
- To create a harmonious relationship between the municipality and the local municipalities through the acknowledgement of reciprocal rights and duties.

2.4.17 Policy for calculation of Provision for Bad Debt

The purpose of the policy is to provide guidelines for the calculation of provision for bad debt.

2.5 Overview of budget assumptions

2.5.1 External factors

Domestically, after five years of strong growth, during which about two million jobs were created, our economy shrank fast and millions of people lost their jobs. It is expected that recovery from this deterioration will be slow and uneven and that growth for 2016/17 will be minimal with a slightly better growth in the outer years.

The following factors have been taken into consideration in the compilation of the 2016/17 MTREF:

- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for operational cost; and
- The increase in the cost of remuneration.

2.5.2 Credit rating outlook

The credit outlook of South Africa remained under pressure. This could be attributed to the numerous violent protest actions in the various sectors of the South African economy. Most recently, the mining sector was negatively affected by these actions. This made South Africa less attractive to foreign investors and largely contributed to the ever widening trade deficit. A deterioration in the local currency, in a country very dependent on imports, is also placing pressure on the inflationary outlook of the country and it was therefore necessary for the Reserve Bank to increase interest rates.

2.5.3 Collection rate for revenue services

Only a small percentage of the municipality's revenue is derived from consumers. However, the municipality is confident that it will collect almost all outstanding debtors (95%) over the MTREF period.

2.5.4 Salary increases

Municipalities must take into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2015 to 30 June 2018. Municipalities were advised to provide for the following salaries and wages increase over the MTREF period:

- 2016/17 Financial Year – CPI + 1% = 7.6%;
- 2017/18 Financial Year – CPI + 1% = 7.2%; and
- 2018/19 Financial Year – CPI + 1% = 6.9%.

2.5.5 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures have been implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Sustainable job creation;

- Enhancing education and skills development;
- Improving health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities, integration mechanisms are in place to ensure integrated planning and execution of various development programmes. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

MFMA Circulars 78 & 79 highlight the following key focus areas to be considered during the 2016/17 budget process:

- 2016 Local Government Elections and the budget process;
- Financial implications of the Demarcation process;
- Back-to-basics;
- Sustainable job creation;
- Funding choices;
- Implementing the National Development Plan; and
- Implementation of Standard Chart of Accounts.

2.5.6 Ability of the municipality to spend and deliver on the programmes

Due to financial constraints, the municipality is under constant pressure to deliver on programmes.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

Table 26 – Revenue over medium- term provides a breakdown of the operating revenue over the medium-term:

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source										
Service charges - other	621	646	658	680	680	680		457	484	513
Rental of facilities and equipment	11 145	10 718	11 498	11 814	12 114	12 114		12 327	13 064	13 846
Interest earned - external investments	485	1 290	1 678	1 000	1 200	1 200		1 200	1 300	1 300
Interest earned - outstanding debtors	4	5	4	4	4	4		0	0	0
Licences and permits	45	76	116	24	24	24		26	26	26
Agency services	3 873	4 489	4 799	6 203	6 592	6 592		8 260	7 719	8 226
Transfers recognised - operational	88 328	102 306	108 235	116 083	132 385	132 385		126 237	131 838	141 744
Other revenue	5 218	858	1 290	5 793	5 967	5 967	-	6 081	6 214	6 276
Gains on disposal of PPE	616	407		3 100	3 519	3 519				
Total Revenue (excluding capital transfers and contributions)	110 335	120 796	128 278	144 701	162 485	162 485	-	154 587	160 645	171 931
Total Expenditure	108 364	122 549	130 029	146 651	162 759	162 759	-	158 534	164 593	175 731
Surplus/(Deficit) for the year	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	-	(3 947)	(3 948)	(3 800)

Table 26 – Revenue over medium- term

It is clear from the above that the municipality's revenue sources are not sufficient to fund the operating expenditure. The table is also a clear illustration of the dependence on government funding.

2.6.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining whether the budget is funded over the medium- term. **Table 27 – Budget cash flow statement** is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provided for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges	-	-		-	-	-		-	-	-
Service charges	18 544	16 180	17 485	680	680	680		457	484	513
Other revenue				23 834	28 216	28 216		26 694	27 023	28 374
Government - operating	97 398	99 574	104 667	116 083	128 866	128 866		126 237	131 838	141 744
Government - capital				-	-	-		-	-	-
Interest	489	1 295	1 717	1 004	1 204	1 204		1 200	1 300	1 300
Dividends				-	-	-		-	-	-
Payments										
Suppliers and employees	(101 640)	(113 579)	(121 537)	(142 688)	(161 714)	(161 714)		(152 355)	(158 196)	(169 248)
Finance charges	(306)	(233)	(150)	(96)	(159)	(159)		(259)	(161)	(55)
Transfers and Grants	-		(5)	-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVIT	**14 484**	**3 237**	**2 176**	**(1 182)**	**(2 907)**	**(2 907)**	**-**	**1 973**	**2 288**	**2 628**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	1 704	2 132		3 100	3 519	3 519		-	-	-
Decrease (Increase) in non-current debtors				-	-	-		-	-	-
Decrease (increase) other non-current receivables				-	-	-		-	-	-
Decrease (increase) in non-current investments	358			-	(2 310)	(2 310)		1 097	737	-
Payments										
Capital assets	(1 445)	(2 119)	(1 745)	(629)	(1 209)	(1 209)		(1 097)	(737)	(234)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**617**	**12**	**(1 745)**	**2 471**	**-**	**-**	**-**	**-**	**-**	**(234)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-	-	-
Borrowing long term/refinancing								-	-	-
Increase (decrease) in consumer deposits	(2)	(6)						-	-	-
Payments										
Repayment of borrowing	(643)	(1 021)	(782)	(438)	(665)	(665)		(1 061)	(1 120)	(956)
NET CASH FROM/(USED) FINANCING ACTIVITI	**(646)**	**(1 027)**	**(782)**	**(438)**	**(665)**	**(665)**	**-**	**(1 061)**	**(1 120)**	**(956)**
NET INCREASE/ (DECREASE) IN CASH HELD	**14 456**	**2 222**	**(350)**	**851**	**(3 573)**	**(3 573)**	**-**	**912**	**1 168**	**1 438**
Cash/cash equivalents at the year begin:	(1 968)	12 487	14 710	4 555	14 359	14 359		10 787	11 700	12 868
Cash/cash equivalents at the year end:	12 487	14 710	14 359	5 406	10 787	10 787	-	11 700	12 868	14 306

Table 27 – Budget cash flow statement

2.6.3 Cash-backed Reserves/Accumulated Surplus Reconciliation

Table 28 – Cash-backed reserves/accumulated surplus reconciliation meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the

MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). The municipality is currently compliant in this regard.

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available										
Cash/cash equivalents at the year end	12 487	14 710	14 359	5 406	10 787	10 787	–	11 700	12 868	14 306
Other current investments > 90 days	(0)	(0)	(0)	–	0	1	–	0	–	(0)
Non current assets - Investments	–	–	–	–	–	–	–	–	–	–
Cash and investments available:	12 487	14 710	14 359	5 406	10 787	10 787	–	11 700	12 868	14 306
Application of cash and investments										
Unspent conditional transfers	10 945	8 264	4 251	–	–	–	–	–	–	–
Unspent borrowing	–	–	–	–	–	–		–	–	–
Statutory requirements										
Other working capital requirements	(577)	(27 292)	(27 071)	(28 000)	(32 148)	(32 148)	–	(27 404)	(26 904)	(26 405)
Other provisions										
Long term investments committed	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Total Application of cash and investments:	10 369	(19 028)	(22 820)	(28 000)	(32 148)	(32 148)	–	(27 404)	(26 904)	(26 405)
Surplus(shortfall)	2 119	33 738	37 180	33 406	42 935	42 936	–	39 104	39 772	40 711

Table 28 – Cash-backed reserves/accumulated surplus reconciliation

2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in **Table 29 – Funding compliance measurement**. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Description	MFMA section	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	12 487	14 710	14 359	5 406	10 787	10 787	–	11 700	12 868	14 306
Cash + investments at the yr end less applications - R'000	18(1)b	2 119	33 738	37 180	33 406	42 935	42 935	–	39 104	39 772	40 711
Cash year end/monthly employee/supplier payments	18(1)b	1.8	1.9	1.7	0.6	1.1	1.1	–	1.1	1.2	1.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	–	(3 947)	(3 948)	(3 800)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(2.1%)	(4.1%)	(2.7%)	(6.0%)	(6.0%)	(100.0%)	(38.8%)	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	88.7%	96.4%	95.2%	100.0%	113.8%	113.8%	0.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	121.2%	51.2%	11.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	100.0%	80.4%	106.0%	100.0%	30.3%	30.3%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	16.1%	5.9%	(26.4%)	19.4%	0.0%	(100.0%)	(22.8%)	(29.4%)	(41.7%)
Long term receivables % change - incr(decr)	18(1)a	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	19.3%	46.4%	45.7%	91.4%	86.2%	86.2%	0.0%	34.3%	38.3%	44.0%
Asset renewal % of capital budget	20(1)(vi)	0.0%	0.0%	0.0%	0.0%	6.4%	6.4%	0.0%	19.1%	29.8%	0.0%

Table 29 – Funding compliance measurement

2.6.4.1 Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement and this will be achieved with this budget for the duration of the MTREF period.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with Section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. The municipality is currently in a surplus.

2.6.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective.

2.6.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand whether the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution towards the economic benefits they are consuming over the medium term. The municipality has difficulty in identifying new funding sources and additional grant funding might be the only alternative.

2.6.4.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 4 – 6 per cent). The result is intended to be an approximation of the real increase in revenue.

2.6.4.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro-measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is very close to 100%, which is very good.

2.6.4.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. This percentage is very low, but is mainly attributable to the high collection rate of the municipality.

2.6.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 100 per cent payments has been factored into the cash position forecasted over the entire financial year.

2.6.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers and therefore no percentage is being shown as outstanding.

2.6.4.10 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long-term receivables, both from the Budgeted Financial Position.

2.6.4.11 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

2.6.4.12 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 30 – Expenditure on transfers and grant programmes and **Table 31 Reconciliation between transfers, grant receipts and unspent funds** highlights the above.

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	**46 939**	**50 929**	**53 699**	**56 672**	**56 690**	**56 690**	**56 590**	**57 977**	**58 883**
Local Government Equitable Share	43 689	46 637	15 505	15 581	15 581	15 581	15 398	16 450	17 314
RSC Levy Replacement			34 892	35 757	35 757	35 757	36 765	37 729	38 880
Finance Management	1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 250	
Municipal Systems Improvement	1 000	890	934	930	930	930			
EPWP Incentive	1 000	1 000	1 056	1 000	1 000	1 000	1 000	-	-
Other transfers/grants		1 152	62	2 154	2 154	2 154	2 427	2 548	2 689
Disaster Management					18	18			
Provincial Government:	**50 270**	**49 797**	**54 586**	**59 411**	**75 783**	**75 833**	**69 397**	**73 861**	**78 737**
Provincial Government	49 449	48 530	53 036	59 059	71 928	71 928	68 830	73 331	78 142
PT - PAWK	223						140	150	160
Seta	48	80	237	280	280	280	350	300	350
Other provincial	250	57			57	107			
Karwyderskraal									
Health Subsidy		115	125						
Financial Management Grant									
Coastal Management Plan									
Tourism Projects									
Management Support (MFIP)		915	694		400	400			
Risk Assessment					299	299			
Compliance Model					43	43			
Coastal Management Plan			268		515	515			
Municipal Capacity Building Grant			80		820	820			
Municipal Performance Management Grant					50	50			
Operational Support Grant				72	138	138			
Financial Management Support Grant			85		1 175	1 175			
Greenest Municipality			25		78	78	76	80	85
Risk Management	300	100	35						
Total operating expenditure of Transfers and G	**97 209**	**100 727**	**108 285**	**116 083**	**132 473**	**132 523**	**125 987**	**131 838**	**137 620**
TOTAL EXPENDITURE OF TRANSFERS AND G	**97 209**	**100 727**	**108 285**	**116 083**	**132 473**	**132 523**	**125 987**	**131 838**	**137 620**

Table 30 – Expenditure on transfers and grant programmes

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	(42)	–			18	18	–		
Current year receipts	46 939	50 929	53 699	56 672	56 672	56 672	56 590	57 977	58 883
Conditions met - transferred to revenue	**46 897**	**50 929**	**53 681**	**56 672**	**56 690**	**56 690**	**56 590**	**57 977**	**58 883**
Conditions still to be met - transferred to liabilities	–	–	18	–	–				
Provincial Government:									
Balance unspent at beginning of the year	2 112	10 945	8 774		4 233	4 233	–	–	–
Current year receipts	50 270	50 797	52 086	59 411	75 783	75 833	56 590	57 977	58 883
Conditions met - transferred to revenue	**41 437**	**52 969**	**56 626**	**59 411**	**80 016**	**80 066**	**56 590**	**57 977**	**58 883**
Conditions still to be met - transferred to liabilities	10 945	8 774	4 233	–	–	–			
Total operating transfers and grants revenue	**88 334**	**103 899**	**110 307**	**116 083**	**136 706**	**136 756**	**113 180**	**115 954**	**117 766**
Total operating transfers and grants - CTBM	**10 945**	**8 774**	**4 251**	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	**88 334**	**103 899**	**110 307**	**116 083**	**136 706**	**136 756**	**113 180**	**115 954**	**117 766**
TOTAL TRANSFERS AND GRANTS - CTBM	**10 945**	**8 774**	**4 251**	–	–	–	–	–	–

Table 31 Reconciliation between transfers, grant receipts and unspent funds

2.8 Councillor and employee benefits

There are 21 Councillors and 296 full-time employees at the municipality. It is projected that the employee numbers will not increase over the MTREF period.

Table 32 – Summary of councillor and staff benefits highlights the above.

Summary of Employee and Councillor remuneration	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	2 581	3 413	3 290	3 394	3 606	3 606	3 576	3 576	3 576
Pension and UIF Contributions	124	141	141	154	159	159	193	193	193
Medical Aid Contributions	17	13	17		–	–			
Motor Vehicle Allowance	1 115	1 281	1 270	1 448	1 504	1 504	1 491	1 491	1 491
Cellphone Allowance	142	225	220	250	258	258	275	275	275
Housing Allowances					–	–			
Other benefits and allowances		71	57	76	77	77	81	89	94
Sub Total - Councillors	3 979	5 144	4 996	5 322	5 604	5 604	5 617	5 625	5 630
% increase		29.3%	(2.9%)	6.5%	5.3%	–	0.2%	0.1%	0.1%
Senior Managers of the Municipality									
Basic Salaries and Wages	846	2 167	2 066	2 945	2 390	2 390	3 186	3 313	3 545
Pension and UIF Contributions	165	203	4	6	4	4	6	6	6
Medical Aid Contributions					–	–			
Overtime					–	–			
Performance Bonus					–	–			
Motor Vehicle Allowance	25	69	240	167	301	301	346	360	385
Cellphone Allowance					–	–			
Housing Allowances	2	1	5	5	4	4	5	5	6
Other benefits and allowances	48	185	35	79	95	95	103	104	108
Payments in lieu of leave	32		23	70	70	70	70	70	70
Long service awards					–	–			
Post-retirement benefit obligations					–	–			
Sub Total - Senior Managers of Municipality	1 118	2 626	2 372	3 272	2 865	2 865	3 715	3 858	4 119
% increase		134.8%	(9.7%)	37.9%	(12.4%)	–	29.7%	3.9%	6.8%
Other Municipal Staff									
Basic Salaries and Wages	37 951	46 460		54 540	54 755	54 755	60 928	63 481	68 230
Pension and UIF Contributions	6 358	7 408		8 171	8 210	8 210	8 989	9 496	10 200
Medical Aid Contributions	2 505	3 065		3 240	3 401	3 401	3 660	3 836	4 112
Overtime	1 130	1 885		1 372	1 394	1 394	1 338	1 398	1 498
Performance Bonus	2 742				–	–			
Motor Vehicle Allowance	2 429	3 619		3 733	4 168	4 168	4 455	4 696	5 041
Cellphone Allowance					–	–			
Housing Allowances	204	168		195	372	372	747	795	856
Other benefits and allowances	2 546	3 539		4 084	3 904	3 904	3 979	4 132	4 363
Payments in lieu of leave	618	497		775	775	775	790	790	790
Long service awards	523	282		746	384	384	474	491	508
Post-retirement benefit obligations	5 013	1 435		5 798	3 502	3 502	4 114	4 178	4 245
Sub Total - Other Municipal Staff	62 019	68 359	–	82 633	80 866	80 866	89 473	93 292	99 842
% increase		10.2%	(100.0%)	–	(2.1%)	–	10.6%	4.3%	7.0%
Total Parent Municipality	67 116	76 129	7 368	91 226	89 335	89 335	98 804	102 775	109 591
		13.4%	(90.3%)	1 138.1%	(2.1%)	–	10.6%	4.0%	6.6%
TOTAL SALARY, ALLOWANCES & BENEFITS	67 116	76 129	7 368	91 226	89 335	89 335	98 804	102 775	109 591
% increase		13.4%	(90.3%)	1 138.1%	(2.1%)	–	10.6%	4.0%	6.6%
TOTAL MANAGERS AND STAFF	63 137	70 985	2 372	85 905	83 731	83 731	93 188	97 151	103 962

Table 32 – Summary of councillor and staff benefits

2.9 Monthly targets for revenue, expenditure and cash flow

The following tables are applicable:

- **Table 33 – Budgeted monthly revenue and expenditure;**
- **Table 34 – Budgeted monthly revenue and expenditure (standard classification);**
- **Table 35 – Budgeted monthly revenue and expenditure (municipal vote);**
- **Table 36 – Budgeted monthly capital expenditure (municipal vote);**
- **Table 37 – Budgeted monthly capital expenditure (standard classification);** and
- **Table 38 – Budgeted monthly cash flow.**

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source															
Property rates												-	-	-	-
Property rates - penalties & collection charges												-	-	-	-
Service charges - electricity revenue												-	-	-	-
Service charges - water revenue												-	-	-	-
Service charges - sanitation revenue												-	-	-	-
Service charges - refuse revenue												-	-	-	-
Service charges - other	38	38	38	38	38	38	38	38	38	38	38	38	457	484	513
Rental of facilities and equipment	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 026	12 327	13 064	13 846
Interest earned - external investments	100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 300	1 300
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	2	2	2	2	2	2	2	2	2	2	2	2	26	26	26
Agency services	688	688	688	688	688	688	688	688	688	688	688	688	8 260	7 719	8 228
Transfers recognised - operational	25 702	10 765	13 119	15 184	17 555	41	17 243	6 536	13 082	6 924	41	41	126 237	131 838	141 744
Other revenue	507	507	507	507	507	507	507	507	507	507	507	507	6 081	6 214	6 276
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	**28 065**	**13 128**	**15 481**	**17 546**	**19 917**	**2 494**	**19 611**	**8 893**	**15 444**	**9 287**	**2 494**	**2 491**	**154 587**	**160 645**	**171 931**
Expenditure By Type															
Employee related costs	7 168	7 168	7 168	7 168	14 337	7 168	7 168	7 168	7 168	7 168	7 168	7 168	93 188	97 151	103 962
Remuneration of councillors	468	468	468	468	468	468	468	468	468	468	468	468	5 617	6 349	6 533
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	258	258	258	258	258	258	258	258	258	258	258	258	3 101	3 490	3 896
Finance charges	22	22	22	22	22	22	22	22	22	22	22	21	259	151	55
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	352	352	352	352	352	352	352	352	352	352	352	352	4 225	4 225	4 225
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4 345	4 345	4 345	4 345	4 345	4 345	4 345	4 345	4 345	4 345	4 345	4 345	52 145	53 317	57 300
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	**12 614**	**12 614**	**12 614**	**12 614**	**19 783**	**12 614**	**12 614**	**12 614**	**12 614**	**12 614**	**12 614**	**12 613**	**158 534**	**164 593**	**175 731**
Surplus/(Deficit)	**15 451**	**514**	**2 868**	**4 932**	**135**	**(10 210)**	**6 997**	**(3 716)**	**2 831**	**(3 327)**	**(10 210)**	**(10 212)**	**(3 947)**	**(3 948)**	**(3 800)**
Transfers recognised - capital												-	-	-	-
Contributions recognised - capital												-	-	-	-
Contributed assets												-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**15 451**	**514**	**2 868**	**4 932**	**135**	**(10 210)**	**6 997**	**(3 716)**	**2 831**	**(3 327)**	**(10 210)**	**(10 212)**	**(3 947)**	**(3 948)**	**(3 800)**
Taxation												-	-	-	-
Attributable to minorities												-	-	-	-
Share of surplus/ (deficit) of associate												-	-	-	-
Surplus/(Deficit)	**15 451**	**514**	**2 868**	**4 932**	**135**	**(10 210)**	**6 997**	**(3 716)**	**2 831**	**(3 327)**	**(10 210)**	**(10 212)**	**(3 947)**	**(3 948)**	**(3 800)**

Table 33 – Budgeted monthly revenue and expenditure

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard															
Governance and administration	26 604	1 354	942	942	18 456	942	942	1 242	13 963	942	942	791	68 064	68 764	74 409
Executive and council	795	795	795	795	795	795	795	795	795	795	795	795	9 542	9 031	9 582
Budget and treasury office	25 807	557	145	145	17 659	145	145	445	13 168	145	145	(7)	58 519	59 710	64 795
Corporate services	2	2	2	2	2	2	2	2	2	2	2	2	24	24	24
Community and public safety	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	13 139	14 006	14 838
Community and social services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation	1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	12 901	13 674	14 494
Public safety	8	8	8	8	8	8	8	8	8	8	8	8	98	183	183
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	12	12	12	12	12	12	12	12	12	12	12	12	140	150	160
Economic and environmental services	14	10 327	13 092	15 157	14	14	17 222	6 289	14	6 897	14	164	69 139	73 650	78 470
Planning and development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport	4	10 317	13 082	15 146	4	4	17 211	6 158	4	6 887	4	153	69 013	73 524	78 344
Environmental protection	11	11	11	11	11	11	11	11	11	11	11	11	126	126	126
Trading services	352	352	352	352	352	352	352	353	352	352	352	352	4 225	4 225	4 225
Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	352	352	352	352	352	352	352	352	352	352	352	352	4 225	4 225	4 225
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	28 065	13 128	15 481	17 546	19 917	2 404	19 611	8 898	15 444	9 287	2 404	2 401	154 587	160 645	171 931
Expenditure - Standard															
Governance and administration	2 943	2 943	2 943	2 943	4 599	2 943	2 943	2 943	2 943	2 943	2 943	2 943	36 974	37 179	41 093
Executive and council	1 158	1 158	1 158	1 158	1 707	1 158	1 158	1 158	1 158	1 158	1 158	1 158	14 450	15 274	16 159
Budget and treasury office	1 187	1 187	1 187	1 187	1 934	1 187	1 187	1 187	1 187	1 187	1 187	1 187	14 991	14 193	17 039
Corporate services	598	598	598	598	957	598	598	598	598	598	598	598	7 533	7 707	7 894
Community and public safety	2 491	2 491	2 491	2 491	4 056	2 491	2 491	2 491	2 491	2 491	2 491	2 491	31 454	32 401	33 764
Community and social services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation	905	905	905	905	1 271	905	905	905	905	905	905	905	11 206	11 674	11 984
Public safety	1 574	1 574	1 574	1 574	2 773	1 574	1 574	1 574	1 574	1 574	1 574	1 574	20 080	20 577	21 561
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	12	12	12	12	12	12	12	12	12	12	12	12	140	150	160
Economic and environmental services	6 796	6 796	6 796	6 796	10 743	6 796	6 796	6 796	6 796	6 796	6 796	6 795	85 496	90 411	96 333
Planning and development	112	112	112	112	214	112	112	112	112	112	112	112	1 451	1 449	1 577
Road transport	5 496	5 496	5 496	5 496	8 553	5 496	5 496	5 496	5 496	5 496	5 496	5 496	69 013	73 524	78 344
Environmental protection	1 187	1 187	1 187	1 187	1 976	1 187	1 187	1 187	1 187	1 187	1 187	1 186	15 032	15 439	16 411
Trading services	384	384	384	384	384	384	384	384	384	384	384	384	4 610	4 602	4 602
Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	384	384	384	384	384	384	384	384	384	384	384	384	4 610	4 602	4 602
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	12 614	12 614	12 614	12 614	19 783	12 614	12 614	12 614	12 614	12 614	12 614	12 613	158 534	164 593	175 731
Surplus/(Deficit) before assoc.	15 451	514	2 868	4 932	135	(10 210)	6 997	(3 716)	2 831	(3 327)	(10 210)	(10 212)	(3 947)	(3 948)	(3 800)
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	15 451	514	2 868	4 932	135	(10 210)	6 997	(3 716)	2 831	(3 327)	(10 210)	(10 212)	(3 947)	(3 948)	(3 800)

Table 34 – Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote															
Vote 1 - Municipal Manager	795	795	795	795	795	795	795	795	795	795	795	795	9 542	9 031	9 582
Vote 2 - Management Services	25 809	547	147	147	17 651	147	147	447	13 188	147	147	145	58 662	59 653	64 978
Vote 3 - Community Services	1 461	11 786	14 539	16 604	1 461	1 461	18 669	7 656	1 461	8 344	1 461	1 461	86 363	91 731	97 372
Total Revenue by Vote	28 065	13 128	15 481	17 546	19 917	2 404	19 611	8 898	15 444	9 287	2 404	2 401	154 587	160 645	171 931
Expenditure by Vote to be appropriated															
Vote 1 - Municipal Manager	1 158	1 158	1 158	1 158	1 707	1 158	1 158	1 158	1 158	1 158	1 158	1 158	14 450	15 274	16 159
Vote 2 - Management Services	1 897	1 897	1 897	1 897	3 106	1 897	1 897	1 897	1 897	1 897	1 897	1 999	24 077	23 483	26 628
Vote 3 - Community Services	9 558	9 558	9 558	9 558	14 969	9 558	9 558	9 558	9 558	9 558	9 558	9 455	120 008	125 836	132 944
Total Expenditure by Vote	12 614	12 614	12 614	12 614	19 783	12 614	12 614	12 614	12 614	12 614	12 614	12 613	158 534	164 593	175 731
Surplus/(Deficit) before assoc.	15 451	514	2 868	4 932	135	(10 210)	6 997	(3 716)	2 831	(3 327)	(10 210)	(10 212)	(3 947)	(3 948)	(3 800)
Taxation												–	–	–	–
Attributable to minorities												–	–	–	–
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	15 451	514	2 868	4 932	135	(10 210)	6 997	(3 716)	2 831	(3 327)	(10 210)	(10 212)	(3 947)	(3 948)	(3 800)

Table 35 – Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Multi-year expenditure to be appropriated															
Vote 1 - Municipal Manager												-	-	-	-
Vote 2 - Management Services												-	-	-	-
Vote 3 - Community Services												-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated															
Vote 1 - Municipal Manager							15					-	15	15	54
Vote 2 - Management Services							121		75	400		-	596	144	144
Vote 3 - Community Services			95	115	50		127		100			-	487	578	36
Capital single-year expenditure sub-total	-	-	95	115	50	-	262	-	175	400	-	-	1 097	737	234
Total Capital Expenditure	-	-	95	115	50	-	262	-	175	400	-	-	1 097	737	234

Table 36 – Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard															
Governance and administration	-	-	-	-	-	-	121	-	75	400	-	-	596	144	180
Executive and council							15					-	15	15	54
Budget and treasury office							83		75	400		-	558	89	54
Corporate services							23					-	23	41	72
Community and public safety	-	-	95	115	50	-	85	-	100	-	-	-	445	285	-
Community and social services												-	-	-	-
Sport and recreation			95	115	50		85					-	345	285	-
Public safety									100			-	100	-	-
Housing												-	-	-	-
Health												-	-	-	-
Economic and environmental services	-	-	-	-	-	-	57	-	-	-	-	-	57	308	54
Planning and development							15					-	15	15	18
Road transport												-	-	-	-
Environmental protection							42					-	42	293	36
Trading services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	-	-	95	115	50	-	262	-	175	400	-	-	1 097	737	234
Funded by:															
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations												-	-	-	-
Borrowing												-	-	-	-
Internally generated funds												1 097	1 097	737	234
Total Capital Funding	-	-	-	-	-	-	-	-	-	-	-	1 097	1 097	737	234

Table 37 – Budgeted monthly capital expenditure (standard classification)

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source													1		
Property rates												-			
Property rates - penalties & collection charges												-			
Service charges - electricity revenue												-			
Service charges - water revenue												-			
Service charges - sanitation revenue												-			
Service charges - refuse revenue												-			
Service charges - other	38	38	38	38	38	38	38	38	38	38	38	38	457	484	513
Rental of facilities and equipment	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 035	12 327	13 064	13 846
Interest earned - external investments	100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 300	1 300
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	2	2	2	2	2	2	2	2	2	2	2	2	26	26	28
Agency services	688	688	688	688	688	688	688	688	688	688	688	688	8 260	7 719	8 226
Transfer receipts - operational	35 702	10 765	13 119	15 184	17 555	41	17 248	6 536	13 082	6 924	41	41	126 237	131 838	141 744
Other revenue	507	507	507	507	507	507	507	507	507	507	507	507	6 081	6 214	6 276
Cash Receipts by Source	**38 065**	**13 128**	**15 481**	**17 546**	**19 917**	**2 404**	**19 611**	**8 898**	**15 444**	**9 287**	**2 404**	**2 401**	**154 587**	**160 645**	**171 931**
Other Cash Flows by Source															
Transfer receipts - capital												-			
Contributions recognised - capital & Contributed assets												-			
Proceeds on disposal of PPE												-			
Short term loans												-			
Borrowing long term/refinancing												-			
Increase (decrease) in consumer deposits												-			
Decrease (increase) in non-current debtors												-			
Decrease (increase) other non-current receivables												-			
Decrease (increase) in non-current investments	-	-	95	115	50	-	262	-	175	400	-	-	1 097	737	
Total Cash Receipts by Source	**38 065**	**13 128**	**15 576**	**17 661**	**19 967**	**2 404**	**19 874**	**8 898**	**15 619**	**9 687**	**2 404**	**2 401**	**155 685**	**161 382**	**171 931**
Cash Payments by Type															
Employee related costs	6 975	6 975	6 975	6 975	14 143	6 975	6 975	6 975	6 975	6 975	6 975	6 975	90 869	94 605	101 631
Remuneration of councillors	468	468	468	468	468	468	468	468	468	468	468	468	5 617	6 249	6 593
Finance charges	22	22	22	22	22	22	22	22	22	22	22	21	259	161	55
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-			
Other materials	-	-	-	-	-	-	-	-	-	-	-	-			
Contracted services	352	352	352	352	352	352	352	352	352	352	352	352	4 225	4 225	4 225
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-			
Other expenditure	4 304	4 304	4 304	4 304	4 304	4 304	4 304	4 304	4 304	4 304	4 304	4 304	51 645	52 817	56 000
Cash Payments by Type	**12 120**	**12 120**	**12 120**	**12 120**	**19 290**	**12 120**	**12 120**	**12 120**	**12 120**	**12 120**	**12 120**	**12 120**	**152 614**	**158 357**	**169 383**
Other Cash Flows/Payments by Type															
Capital assets	-	-	95	115	50	-	262	-	175	400	-	-	1 097	737	234
Repayment of borrowing	75	75	75	75	75	75	154	75	75	75	75	154	1 061	1 120	956
Other Cash Flows/Payments												-			
Total Cash Payments by Type	**12 196**	**12 196**	**12 291**	**12 311**	**19 415**	**12 196**	**12 536**	**12 196**	**12 371**	**12 598**	**12 196**	**12 273**	**154 772**	**160 215**	**170 493**
NET INCREASE/(DECREASE) IN CASH HELD	**15 869**	**932**	**3 286**	**5 350**	**553**	**(9 792)**	**7 337**	**(3 297)**	**3 249**	**(2 909)**	**(9 792)**	**(9 872)**	**912**	**1 168**	**1 438**
Cash/cash equivalents at the month/year begin:	10 787	26 657	27 589	30 874	36 225	36 777	26 985	34 322	31 025	34 273	31 364	21 572	10 787	11 700	12 868
Cash/cash equivalents at the month/year end:	26 657	27 589	30 874	36 225	36 777	26 985	34 322	31 025	34 273	31 364	21 572	11 700	11 700	12 868	14 306

Table 38 – Budgeted monthly cash flow

2.10 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.11 Allocations and grants made by the municipality

Due to financial constraints, the municipality reduced the budget for allocations to other individuals and entities to zero for the entire MTREF period.

2.12 Municipal Manager's quality certificate

I ....., Municipal Manager of Overberg District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name DAVID P. BERETTI

Municipal Manager of Overberg District Municipality

Signature

Date 6 · 4 · 2016

Part 3 – Appendices

3.1 Appendix A – Capital budget

Municipal Vote/Capital project	Program/Project description	Asset Class	Asset Sub-Class	2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		3	3	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
1.2 - Executive Services	Computer equipment	Other assets	Computers - hardware/equipment	10	10	12
1.2 - Executive Services	Sundry Equipment	Other assets	Furniture and other office equipment	5	5	6
1.2 - Executive Services	Projector	Other assets	Furniture and other office equipment			
1.2 - Executive Services	Recording Device	Other assets	Computers - hardware/equipment			
1.4 - Management Services	Sundry equipment	Other assets	Furniture and other office equipment			
1.5 - Audit	Computer equipment	Other assets	Computers - hardware/equipment			12
1.5 - Audit	Sundry equipment	Other assets	Furniture and other office equipment			6
1.6 - Shared Services	Computer equipment	Other assets	Computers - hardware/equipment			12
1.6 - Shared Services	Sundry equipment	Other assets	Furniture and other office equipment			6
2.1 - Record Management	Sundry Equipment	Other assets	Furniture and other office equipment	5	5	6
2.1 - Record Management	Computer equipment	Other assets	Computers - hardware/equipment			12
2.2 - Human Resources	Projector	Other assets	Furniture and other office equipment		5	
2.2 - Human Resources	Projector screen	Other assets	Furniture and other office equipment		1	
2.2 - Human Resources	White board	Other assets	Furniture and other office equipment		1	
2.2 - Human Resources	Recording Device	Other assets	Furniture and other office equipment		2	
2.2 - Human Resources	Computer equipment	Other assets	Computers - hardware/equipment			12
2.2 - Human Resources	Flip Chart	Other assets	Furniture and other office equipment			
2.2 - Human Resources	Sundry Equipment	Other assets	Furniture and other office equipment			6
2.3 - Supply Chain Management	Computer equipment	Other assets	Computers - hardware/equipment	9	9	12
2.3 - Supply Chain Management	Sundry Equipment	Other assets	Furniture and other office equipment	2	2	6
2.5 - Performance Management	Computer Equipment	Other assets	Computers - hardware/equipment			
2.6 - Administration	Computer Equipment	Other assets	Computers - hardware/equipment	10	10	12
2.6 - Administration	Sundry Equipment	Other assets	Furniture and other office equipment	5	5	6
2.6 - Administration	Electrical Appliances	Other assets	Furniture and other office equipment		10	
2.6 - Administration	Sundry Equipment	Other assets	Furniture and other office equipment	3	3	
2.4 - Finance Inc, Exp & IT	Computer equipment	Other assets	Computers - hardware/equipment	50	50	12
2.4 - Finance Inc, Exp & IT	Sundry Equipment	Other assets	Furniture and other office equipment	6	6	6
2.4 - Finance Inc, Exp & IT	Upgrading IT Network	Other assets	Computers - hardware/equipment	400		
2.4 - Finance Inc, Exp & IT	Computer equipment E-mail Server	Other assets	Computers - hardware/equipment			
2.4 - Finance Inc, Exp & IT	SQL Cals	Other assets	Computers - hardware/equipment	75		
2.7 - Properties	Airconditioning	Other Assets	Furniture and other office equipment			
2.7 - Properties	Parking Shades	Other Assets	Buildings			
2.7 - Properties	High Power Hose	Other Assets	Plant & equipment			
2.7 - Properties	Computer Equipment	Other assets	Computers - hardware/equipment			
2.8 - Financial Administration	Computer equipment	Other assets	Computers - hardware/equipment	10	12	12
2.8 - Financial Administration	Sundry Equipment	Other assets	Furniture and other office equipment	5	9	6
2.9 - IDP/LED	Computer equipment	Other assets	Computers - hardware/equipment	15	15	
2.9 - IDP/LED	Computer equipment	Other assets	Computers - hardware/equipment			12
2.9 - IDP/LED	Sundry Equipment	Other assets	Furniture and other office equipment			6
2.5 - Performance	Sundry Equipment	Other assets	Furniture and other office equipment			6
2.5 - Performance	Computer equipment	Other assets	Computers - hardware/equipment			12
3.1 - Public Safety	Rescue/Sundry Equipment	Other assets	Plant & equipment	100		
3.1 - Public Safety	Replacement of Vehicles	Other assets	Fire	–		
3.1 - Public Safety	Chopper landing	Other assets	Fire, safety & emergency			
3.1 - Public Safety	Furniture	Other assets	Furniture and other office equipment			
3.2 - Environment Protection	Sundry equipment	Other assets	Furniture and other office equipment	10	11	6
3.2 - Environment Protection	Inspection kit	Other assets	Furniture and other office equipment		6	
3.2 - Environment Protection	Computer equipment	Other assets	Computers - hardware/equipment		36	12
3.2 - Environment Protection	Sundry equipment	Other assets	Furniture and other office equipment			
3.2 - Environment Protection	Computer equipment	Other assets	Computers - hardware/equipment	19	30	
3.2 - Environment Protection	Upgrade Office Building	Other assets	Other Buildings		182	
3.6 - Resorts	Sundry equipment (De Dam)	Other assets	Plant & equipment	10		
3.6 - Resorts	Kiosk (De Dam)	Other assets	Other Buildings	30		
3.6 - Resorts	Conservancy Tank (De Dam)	Other assets	Plant & equipment	80		
3.6 - Resorts	Worker Dwelling (De Dam)	Other assets	Other Buildings	–		
3.6 - Resorts	Electricity Appliances (De Dam)	Other assets	Furniture and other office equipment	10		
3.6 - Resorts	Street Lighting (Uilkraal)	Infrastructure - Electricity	Street Lighting	50		
3.6 - Resorts	Sundry equipment (Uilkraal)	Other assets	Plant & equipment	15	15	
3.6 - Resorts	Electricity Appliances (Uilkraal)	Other assets	Furniture and other office equipment	50	50	
3.6 - Resorts	Sewerage (Uilkraal)	Other assets	Sewerage purification		130	
3.6 - Resorts	Access Road (De Dam)	Other assets	Recreational facilities	50		
3.6 - Resorts	Upgrade Ablusion Facilites (De Dam)	Other	Recreational facilities	45	45	
3.6 - Resorts	Mobile Toilets (De Dam)	Other assets	Other Buildings	15	15	
3.6 - Resorts	Camping Site (De Dam)	Other assets	Other Buildings	20		
3.6 - Resorts	Upgrade Buildings (De Dam)	Other assets	Other Buildings		30	
3.6 - Resorts	Pump (Uitenkraal)	Other assets	Other Buildings			
3.6 - Resorts	Fencing (Uitenkraal)	Other assets	Plant & equipment			
3.6 - Resorts	Boilers (Uitenkraal)	Other assets	Plant & equipment			
3.6 - Resorts	Sundry Equipment	Other assets	Plant & equipment			
3.7 - Environmental Management	GIS Computer	Other assets	Computers - hardware/equipment		15	
3.7 - Environmental Management	Laptop	Other assets	Computers - hardware/equipment	13	13	12
3.7 - Environmental Management	Sundry Equipment	Other assets	Furniture and other office equipment			6
Total Capital expenditure				1 097	737	234

3.2 Appendix B – Tariff Listing

Refer to Appendix B attached.

3.3 Appendix C – Selected Supporting Schedules

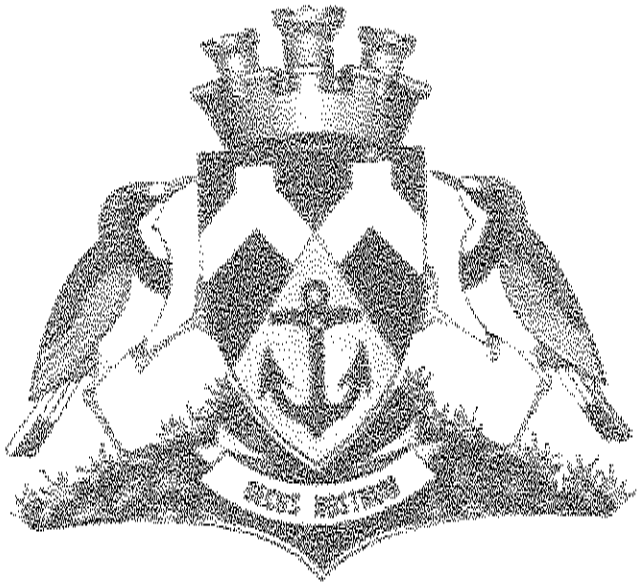
Refer to Appendix C attached.

3.4 Appendix D – Budget related policy schedule

Refer to Appendix D attached.

APPENDIX B

OVERBERG DISTRICT MUNICIPALITY



MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

2016/2017 – 2018/2019

TARIFFS 2016/2017

"Totally committed to serve the Overberg"

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1. FIRE FIGHTING

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2016/2017 (VAT INCLUSIVE) R
SPECIAL INCIDENTS – CALL OUT COST	Per unit	Motor pumps	6	945
	Per unit	Service & response vehicles	6	470
STAND-BY AND OPERATIONAL COST	Per unit	Motor pumps	6	945
	Per unit	Service & response vehicles	6	795
PERSONNEL	Per hour	Senior	6	265
	Per hour	Junior	6	175
WATER	Per kilolitre	Water	6	14.20
CHEMICALS	-	Chemicals	-	Cost price + 10% + 14%
PROVIDING DRINKING WATER	Per kilolitre	Water	6	32
STANDBY	Per unit per hour	Standby	6	325
ASSISTANCE TO OUTSIDE SERVICES		Assistance to outside services	-	Cost price + 10% + 14%
RECOVERY VEHICLE PRIVATE PERSONS AND ORGANISATIONS	Per call out	Call out	6	970
	Per hour	Recovery	6	1590
		Tow in (within 25 km radius)	6	1000
	Per kilometre	Tow in (outside 25 km radius)	6	32
RECOVERY VEHICLE MUNICIPALITIES WITHIN COUNCIL AREA	Per call out	Call out	-	Free
	Per hour	Recovery	6	1000

RECOVERY VEHICLE MUNICIPALITIES OUTSIDE COUNCIL AREA	Per call out	Call out	6	970
	Per hour	Recovery	6	1 590
		Tow in (within 25 km radius)	6	1000
NON-SUBSIDISED RESCUE ORGANISATIONS	-	Call out	-	Free
	-	Tow in (including subsistence & travel of personnel – where needed)	-	Actual cost + 14%
		Recovery (including rescue)	-	Actual cost + 14%
PUMPS AND EQUIPMENT	Per hour or part	Pumping swimming pools (office hours)	6	315
	Per hour or part	Specialised pumps	6	175
	Per hour or part	Hydraulic equipment	6	530
	Per hour or part	Lighting	6	165
	Per cylinder	Filling cylinders	6	145
STAND-BY FILMING	Per hour or part	Per vehicle with crew of two	6	760
	Per hour or part	Additional crew	6	310
TRAINING	Per person	First Aid level 1	6	640
	Per person	First Aid level 3	6	1 060
	Per person	Fire extinguisher basic	6	775
	Per person	Basic Fire Fighting – 1 day	6	1 275
	Per person	School children (First Aid 1)	6	325
	Per kilometre	Transport cost	6	5.95
STAND-BY	Per vehicle/boat	Special events	6	350
	Per hour	Medical stand-by (limited to venue or terrain)	6	300
INSURANCE INSPECTIONS	-	Inspection on request of insurance	6	595
	-	Follow-up inspection	6	220
DEMONSTRATIONS	-	Conditions linked to awareness	-	Actual cost + 14%
SPECIAL INVESTIGATIONS	Per person per hour	Civil claims, insurance, civil court cases & other	6	445 + actual cost + 14%
DIVING TEAM	Per day	Diving team	6	1 125
LECTURE ROOM	Per day	-	6	440

EXTERNAL TRAINING FACILITY	Per student per day	-	6	220
OCCUPATIONAL CERTIFICATE	Per unit	-	6	165
FIRST AID REFRESHER TRAINING	-	-	6	205
FLAMMABLE LIQUID PERMITS	-	Bulk> 1000L – Industry & commercial	6	1190
	-	Small content <1000L – Farms & private	6	325
	-	LPG	6	155 + inspection tariff
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	6	445
FIRE PERMIT	Per site	-	6	470
INSPECTION – BY-LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	-	-	6	440
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	-	-	6	440
VELD FIRE FIGHTING AS PER ACT (FIRE SUPRESSION) – MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	New	No charge
VELD FIRE FIGHTING AS PER ACT (FIRE SUPRESSION) – NON-MEMBERS OF REGISTERED PROTECTION ASSOCIATION			New	R500 per hour per unit
AIR SUPPORT	-	-	-	Cost + 10% + 14%

2. ADDITIONAL TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2016/2017 (VAT INCLUSIVE) R
ADDITIONAL TARIFFS	-	Any rental of equipment and vehicles-	-	Cost + 10% + 14%
	Per page	Photostat/A4 page	6	1.06
	Per page	Photostat/A4 page colour	6	4.45
	Per page	Computer printouts	6	13.00
	Per page	Faxing	6	23.70
	Per cheque	Dishonoured cheques	6	115
	Per occurrence	Faulty payments	6	115
	Per item	Printing of maps A0 size black	6	85
	Per item	Printing of maps A0 size colour	6	100
	Per item	Printing of aerial photos A0 size	6	270
	Per item	Printing of maps A1 size black	6	75
	Per item	Printing of maps A1 size colour	6	82
	Per item	Printing of aerial photos A1 size	6	165
	Per item	Printing of maps A2 size black	6	62
	Per item	Printing of maps A2 size colour	6	70
	Per item	Printing of aerial photos A2 size	6	135
	Per item	Printing of maps A3 size black	6	48
	Per item	Printing of maps A3 size colour	6	54
	Per item	Printing of aerial photos A3 size	6	106
	Per item	Printing of maps A4 size black	6	19
	Per item	Printing of maps A4 size colour	6	22
	Per item	Printing of aerial photos A4 size	6	30
	Appeal	-	6	1 060
NON-REFUNDABLE TENDER DOCUMENT	-	Tender 9 years & 11 months +	6	1 060
	-	Tender 5 – 8 years 11 months	6	530

	-	Tender 3 years 11 months - 4 years 11 months	6	212
	-	3 years	6	212
	-	Less than 3 years	6	106
	-	Banking Tender	6	530
ELECTRONIC NOTICE BOARD	Per day	Private Sector/Business per 24 hours rolling per slide	6	10.60
	Per day	Municipalities (local) per 24 hours rolling per slide	6	5.30
PROPERTIES	Per month	Head Office Shaded Parking (Officials only)	New	25
ENVIRONMENTAL MANAGEMENT	Per hour	Environmental control officer (ECO) inspections	New	570

3. FERRY TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2016/2017 (VAT INCLUSIVE) R
FERRY TARIFFS	Per vehicle	Tractor	6	20
	Per vehicle	Truck	6	50
	Per vehicle	Motor and LDV	6	50
	Per vehicle	Motorcycle	6	20
	Per item additional	Agricultural, industrial implements, boats, caravans	6	20
	Per person	Pedestrian	-	Free
	Per participant	Organised events	6	5
	Per month	Month tariff	6	290
	Annually	Annual tariff	6	1 690
OTHER	-	Service available	-	06:00 – 18:00
	-	Maximum mass	-	10T

4. ROADS TARIFF

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2016/2017 (VAT INCLUSIVE) R
ROADS TARIFF	2 X posts	Erection of Tourism/Facility signs	6	390
	-	Any additional structure posts	6	280

5. MUNICIPAL HEALTH

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2016/2017 (VAT INCLUSIVE) R
WATER QUALITY MONITORING	-	All samples taken on request (except for governmental institutions) R 145 per sample run plus laboratory cost as per contract between ODM and laboratory.	6	155
	-	With the application of a certificate of acceptability (COA) for a premise in an area that do not fall in a WSA: R145.00 per sample run (bacteriological and chemical) plus laboratory cost as per contract between ODM and laboratory.	6	155
	-	In the case of follow up samples in above tariff, if water quality does not comply with the SANS 241 code: R 145.00 per sample run plus laboratory cost as per contract between ODM and laboratory.	6	155
	-	All routine follow up sample runs analysing water quality (bacteriological & chemical) at premises with a COA	-	Free

MONITORING OF MILK AND MILK PRODUCTS ON REQUEST OF SUPPLIERS	-	All bacteriological & chemical analyses: R145,00 per sample run plus laboratory cost as per contract between ODM and laboratory	6	155
	-	Follow up samples in the case where a sample do not comply to stipulations of the Foodstuffs, Cosmetics and Disinfectants Act: R 145.00 per sample run pus laboratory cost as per contract between ODM and laboratory.	6	155
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS	-	-	6	725
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND FOODSTUFFS, DISINFECTANTS AND COSMETIC ACT, ACT 54 OF 1974	-	Issuing of Certificates of acceptability: Once off payment	6	155
	-	Inspection performed to uplift a prohibition on the use of a premises or facility	6	450
	-	Replacement of any applicable COA	6	155
ALL OTHER MUNICIPAL HEALTH INSPECTION REPORTS/CERTIFICATES	-	Application for issuing of any Health related report	6	155
ISSUING OF HEALTH CERTIFICATE OR REPORT TO REMOVE OR DESTROY FOOD OR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	-	-	6	280
AIR QUALITY CONTROL – COST OF LIVENSING (FUEL	-	Atmospheric emission tariffs – application fee for license fee	6	1 355

BURNING APPLIANCES – COST OF LICENSING OF THESE APPLICATIONS WILL TAKE PLACE ON A SLIDING SCALE)		(Licence fee determined by Air Quality Act, Act 39 of 2004)		
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1	6	4 975
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2	6	20 170
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3	6	62 800
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 4	6	125 725
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5	6	255 060
ISSUING OF HEALTH REPORYT OR CERTIFICATE (EXCEPT IF REQUESTED BY A GOVERNMENT AUTHORITY)	-	-	6	155
HEALTH MONITORING OF OPENING OF GRAVES AND/OR REBURIAL	-	-	6	450
ATMOSPHERIC	-	Application for new atmospheric emission licence	New	R 10 000 per listed activity
	-	Application for atmospheric emission licence review	New	R 10 000 per listed activity under review
	-	Application for atmospheric emission licence renewal	New	R 5 000 per listed activity
	-	Application for atmospheric emission licence transfer	New	R 2000

6. SCRUTINY OF BUILDING PLANS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2016/2017 (VAT INCLUSIVE) R
SCRUTINY OF BUILDING PLANS	Per plan	Inspection of any building plan – Cape Agulhas, Theewaterskloof and Swellendam area	6	5.8% of Building plan cost
	Per plan	Inspection of any building plan – Overstrand area	6	3.5% of Building plan cost

7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2016/2017 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2016/2017 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2016/2017 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	6	595	470	415
	Bungalows (sea view) per night	6	785	650	560
	Wooden House per night	6	840	730	615
	Breakage deposit (no VAT payable)	6	340	340	340
	Cancellation fee (Only payable if re-let)	6	115	115	115
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	60	60	60

CARAVAN/TENT SITES	Caravan/Tent site per night (maximum 6 persons)	6	340	235	160
	Caravan/Tent site per person per night (out of season only)	6	-	70	70
	Cancellation fee (Only payable if re-let)	6	112	112	112
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	60	60	60
DAY VISITORS	Day visitors per site per person per day camping site (08:00 – 17:00)	6	22	22	22
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	-	34	34
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	-	45	45
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	-	112	112
	Children 5 years and younger	-	Free	Free	Free
PARKING – PARKING AREA	Parking per vehicle/boat per day Parking area	6	34	34	34
ADDITIONAL PERSONS/VEHICLES	Extra persons per site per person per day – caravan/tent sites and bungalows	6	56	56	56
	Extra vehicle per vehicle day caravan/tent sites, bungalows & semi-permanent sites	6	34	34	34
HALL	Hall hire per occasion per day	6	675	675	675
	Breakage deposit	6	340	340	340

	Cancellation fee (Only payable if re-let)	6	112	112	112
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
BEDDING	Rental of bedding per unit per occasion	6	60	60	60
COUNCIL HOUSES	Rental per month (including basic services)	6	3 950	3 950	3 950
COMMERCIAL USERS	Water per kilo litre	6	6.00	6.00	6.00
	Water deposit – service connection	6	730	730	730
	Service deposit	6	1170	1170	1170
	Water services connection fee (per connection)	6	155	1554	155
	Water re-connection for defaulters	-	Cost + 15% + 14%	Cost + 15% + 14%	Cost + 15% + 14%
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plots to 150m2 (per year)	6	12 400	12 400	12 400
	Plots 151 m2 – 200m2 (per year)	6	13 800	13 800	13 800
	Plots 201m2 – 300m2 (per year)	6	15 300	15 300	15 300
	Plots 301m2 – 350m2 (per year)	6	16 600	16 600	16 600
	Plots 350m2 + (per year)	6	18 200	18 200	18 200
SEMI-PERMANENT SUB-LETTING	Sub-letting per person semi-permanent dwelling per day	6	17	17	17
	Sub-letting per vehicle semi-permanent dwelling per day	6	34	34	34
SEMI-PERMANENT BASIC SERVICES	Blocked sewerage and water supply repair work	6	340	340	340
	Sewerage connection with network (once-off)	6	4 800	4 800	4 800

SEMI-PERMANENT DEFAULT SERVICES	Cutting of grass semi-permanent plot	New	340	340	340
	Removal of rubbish semi-permanent plot	New	340	340	340
SEMI-PERMANENT RENEWAL- AND TRANSFER OF CONTRACTS	Administrative cost transfer of rental agreement	New	500	500	500
	Administrative cost renewal of rental agreement	New	250	250	250
REDUCED TARIFFS (EXCLUDING 15 DECEMBER – 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount
	Caravan Groups 20 – 50 (maximum 6 per caravan)	New	-	30% discount	30% discount
	Caravan Groups 51 – 100 (maximum 6 per caravan)	New	-	40% discount	40% discount
	Pensioners	-	-	30% discount	30% discount
	Contractors (longer than 1 month)	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00

	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

8. DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2016/2017 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2016/2017 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2016/2017 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	6	660	550	420
	Breakage deposit (no VAT payable)	6	340	340	340
	Cancellation fee (Only payable if re-let)	6	112	112	112
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	60	60	60
CARAVAN/TENT SITES	Caravan/Tent site per night (maximum 6 persons) with electricity	6	310	255	215
	Caravan/Tent site per night (maximum 6 persons) without electricity	6	260	210	200
	Cancellation fee (Only payable if re-let)	6	112	112	112
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	60	60	60

ADDITIONAL PERSONS/VEHICLES	Extra persons per site per person per night – caravan/tent sites and bungalows	6	22	22	22
DAY VISITORS	Day visitors per site per person per day camping site (08:00 – 17:00)	6	22	22	22
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	-	34	34
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	-	45	45
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	-	112	112
	Children 5 years and younger	-	Free	Free	Free
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plot tariff per year	6	12 400	12 400	12 400
	Plettenberg plot tariff per year	6	14 950	14 950	14 950
ELECTRICITY	Electricity tariff per unit	6	2.12	2.12	2.12
	Electricity Availability Tariff per month (semi-permanent plots)	6	218	218	218
SEMI-PERMANENT SUB-LETTING	Sub-letting per person semi-permanent dwelling per day	6	22	22	22
	Sub-letting per vehicle semi-permanent dwelling per day	6	34	34	34
SEMI-PERMANENT DEFAULT SERVICES	Cutting of grass semi-permanent plot	New	340	340	340
	Removal of rubbish semi-permanent plot	New	340	340	340
SEMI-PERMANENT RENEWAL- AND TRANSFER OF CONTRACTS	Administrative cost transfer of rental agreement	New	500	500	500

	Administrative cost renewal of rental agreement	New	250	250	250
REDUCED TARIFFS (EXCLUDING 15 DECEMBER – 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount
	Pensioners	-	-	15% discount	15% discount
	Contractors (longer than 1 month)	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

9. DENNEHOF RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2016/2017 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2016/2017 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2016/2017 (VAT INCLUSIVE) R
HOLIDAY HOUSES	4 Sleeper per night	6	445	390	360
	6 Sleeper per night	6	780	700	590
	8 Sleeper per night	6	895	760	695
	Cancellation fee (Only payable if re-let)	6	90	90	90
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Breakage deposit (no VAT payable)	6	340	340	340
CARAVAN/TENT SITES	Caravan/Tent site per night (maximum 6 persons) with electricity	6	270	195	195
	Caravan/Tent site per night (maximum 6 persons) without electricity	6	190	180	180
	Big site with electricity per night (functions only)	6	695	695	695
	Cancellation fee (Only payable if re-let)	6	90	90	90
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
DIE HERBERG	Facility per night for 40 people (group discount out of season only)	6	6 740	6 740	6 740
	Breakage deposit (no VAT payable)	6	1 500	1 500	1 500

	Cancellation fee (Only payable if re-let)	6	90	90	90
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Backpacker (per person sharing per night)	6	170	135	135
KLEINE HERBERG	Facility per night for 40 people (group discount out of season only)	6	2 980	2 980	2 980
	Breakage deposit (no VAT payable)	6	1 120	1 120	1 120
	Cancellation fee (Only payable if re-let)	6	90	90	90
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
CONFERENCE FACILITY - HERBERG	Facility for 40 people per day (excluding kitchen & bar)	6	1 795	1 795	1 795
	Breakage deposit (no VAT payable)	6	670	670	670
	Facility for 40 people per day (including kitchen & bar)	6	2 245	2 245	2 245
	Breakage deposit (no VAT payable)	6	1 120	1 120	1 120
	Cancellation fee (Only payable if re-let)	6	90	90	90
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
SUNDRY SERVICES	Rental of linen per bed	6	55	55	55
HALL	Hire per occasion per day (200 – 250 people)	6	900	900	900
	Breakage deposit (no VAT payable)	6	330	330	330
	Cancellation fee (Only payable if re-let)	6	90	90	90

	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
SMALL HALL	Rental per month	6	5 900	5 900	5 900
DAY VISITORS	Day visitors per site per person per day camping site (08:00 – 17:00) (in – and out of season)	6	17	17	17
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	34	34	34
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	56	45	45
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	112	112	112
	Bus passenger per person per day (08:00 – 17:00)	6	17	17	17
	Children 5 years and younger	-	Free	Free	Free
EXSTRA PERSONS/VEHICLES	Extra person per day – campsites, holiday homes, bungalows, caravan & tent sites	6	28	28	28
	Extra vehicle per day – campsites, holiday homes, bungalows, caravan & tent sites	6	34	34	34
GARAGES	Tariff per month	6	560	560	560
PERMANENT LESSEES (BASIC SERVICES INCLUDED)	Original water affairs tenants	6	3 550	3 550	3 550
	2 Bedroom house	6	3 870	3 870	3 870
	3 Bedroom house	6	4 080	4 080	4 080
	4 Bedroom house	6	4 290	4 290	4 290
	Penalty per unit if using more than 800 units electricity	6	2.12	2.12	2.12

	Rental to increase with percentage that services charges exceeds	6	6	6	6
OTHER	Service deposit	6	1 120	1 120	1 120
	Service connection fee	6	135	135	135
	Re-connection fee for defaulters per connection	6	135	135	135
REDUCED TARIFFS (EXCLUDING 15 DECEMBER – 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount
	Pensioners	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

APPENDIX C

OVERBERG

DISTRICT MUNICIPALITY

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK
2016/2017 - 2018/2019
MAIN- AND SUB TABLES

DC3 Overberg - Contact Information

A. GENERAL INFORMATION	
Municipality	**DC3 Overberg**
Grade	4
Province	**WC WESTERN CAPE**
Web Address	**www.odm.org.za**
e-mail Address	cfo@odm.org.za

B. CONTACT INFORMATION	
Postal address:	
P.O. Box	Private Bag X22
City / Town	Bredasdorp
Postal Code	7280
Street address	
Building	Overberg District Municipality
Street No. & Name	26 Long Street
City / Town	Bredasdorp
Postal Code	7280
General Contacts	
Telephone number	028 425 1157
Fax number	028 425 1014

C. POLITICAL LEADERSHIP			
Speaker:		**Secretary/PA to the Speaker:**	
Name	J Nieuwoudt	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number		Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	jnieuwoudt@odm.org.za	E-mail address	cengelbercht@odm.org.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	LM de Bruyn	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 413 6916	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	ldebruyn@odm.org.za	E-mail address	cengelbercht@odm.org.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
Name	J du T Loubser	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	083 226 1735	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	dloubser@odm.org.za	E-mail address	cengelbercht@odm.org.za

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	DP Beretti	Name	
Telephone number	028 425 1157	Telephone number	
Cell number	084 611 2424	Cell number	
Fax number	028 425 1014	Fax number	
E-mail address	mm@odm.org.za	E-mail address	
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	JCP Tesselaar	Name	Franciska Jansen
Telephone number	0284251157	Telephone number	028 425 1157
Cell number		Cell number	
Fax number		Fax number	028 425 1014
E-mail address	cfo@odm.org.za	E-mail address	fjansen@odm.org.za
Official responsible for submitting financial information			
Name	JCP Tesselaar		
Telephone number	028 425 1157		
Cell number	084 573 7887		
Fax number	028 425 1014		
E-mail address	jtesselaar@odm.org.za		
Official responsible for submitting financial information			
Name	W Stassen		
Telephone number	028 425 1157		
Cell number			
Fax number	028 425 1014		
E-mail address	wstassen@odm.org.za		
Official responsible for submitting financial information			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

DC3 Overberg - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	621	646	658	680	680	680	–	457	484	513
Investment revenue	485	1 290	1 678	1 000	1 200	1 200	–	1 200	1 300	1 300
Transfers recognised - operational	88 328	102 306	108 235	116 083	132 385	132 385	–	125 237	131 838	141 744
Other own revenue	20 901	16 554	17 708	26 939	28 220	28 220	–	26 694	27 023	28 374
Total Revenue (excluding capital transfers and contributions)	110 335	120 796	128 278	144 701	162 485	162 485	–	154 587	160 645	171 931
Employee costs	65 871	83 515	70 985	70 204	83 731	83 731	–	93 188	97 151	103 962
Remuneration of councillors	3 979	5 144	4 996	5 322	5 604	5 604	–	5 617	6 249	6 593
Depreciation & asset impairment	2 447	2 144	2 349	1 919	2 726	2 726	–	3 101	3 490	3 598
Finance charges	1 392	5 157	5 950	96	159	159	–	259	161	55
Materials and bulk purchases	–	–	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	120	–	–	–	–	–	–
Other expenditure	34 675	46 588	45 750	68 991	70 539	70 539	–	56 370	57 542	61 524
Total Expenditure	108 364	122 549	130 029	146 651	162 759	162 759	–	158 534	164 593	175 731
Surplus/(Deficit)	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	–	(3 947)	(3 948)	(3 800)
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	–	(3 947)	(3 948)	(3 800)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	–	(3 947)	(3 948)	(3 800)
Capital expenditure & funds sources										
Capital expenditure	1 445	2 635	1 646	629	3 989	3 989	–	1 097	737	234
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	2 780	2 780	–	–	–	–
Internally generated funds	1 445	2 635	1 646	629	1 209	1 209	–	1 097	737	234
Total sources of capital funds	1 445	2 635	1 646	629	3 989	3 989	–	1 097	737	234
Financial position										
Total current assets	17 194	18 111	17 701	8 287	13 916	13 917	–	14 329	14 996	15 934
Total non current assets	42 328	70 893	79 684	69 052	80 947	80 947	–	78 943	76 190	72 827
Total current liabilities	20 417	19 444	16 195	11 870	12 937	12 937	–	13 597	14 256	14 559
Total non current liabilities	60 322	63 972	77 443	67 888	80 673	80 673	–	81 272	81 738	82 810
Community wealth/Equity	(21 217)	5 587	3 836	(30 852)	1 252	1 253	–	(1 596)	(4 808)	(8 608)
Cash flows										
Net cash from (used) operating	14 484	3 237	2 176	(1 182)	(2 907)	(2 907)	–	1 973	2 288	2 628
Net cash from (used) investing	617	12	(1 745)	2 471	–	–	–	–	–	(234)
Net cash from (used) financing	(646)	(1 027)	(782)	(438)	(665)	(665)	–	(1 061)	(1 120)	(956)
Cash/cash equivalents at the year end	12 487	14 710	14 359	5 406	10 787	10 787	–	11 700	12 868	14 306
Cash backing/surplus reconciliation										
Cash and investments available	12 487	14 710	14 359	5 406	10 787	10 787	–	11 700	12 868	14 306
Application of cash and investments	10 369	(19 028)	(22 820)	(28 000)	(32 148)	(32 148)	–	(27 404)	(26 904)	(26 405)
Balance - surplus (shortfall)	2 119	33 738	37 180	33 406	42 935	42 936	–	39 104	39 772	40 711
Asset management										
Asset register summary (WDV)	42 557	40 869	40 121	385	41 273	41 273	39 270	39 270	36 517	33 163
Depreciation & asset impairment	2 447	2 144	2 349	1 919	2 726	2 726	3 101	3 101	3 490	3 598
Renewal of Existing Assets	–	–	–	–	257	257	257	210	220	–
Repairs and Maintenance	7 782	18 789	18 145	35 315	35 315	35 315	13 348	13 348	13 876	14 453
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

DC3 Overberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Governance and administration		56 760	57 942	62 198	68 485	72 850	72 850	68 084	68 764	74 400
Executive and council		4 491	4 603	4 801	10 390	11 118	11 118	9 542	9 031	9 582
Budget and treasury office		52 273	53 323	57 380	58 076	61 709	61 709	58 519	59 710	64 795
Corporate services		15	16	17	19	22	22	24	24	24
Community and public safety		12 091	11 606	12 458	12 826	13 130	13 130	13 139	14 006	14 836
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		11 865	11 483	12 201	12 606	12 906	12 906	12 901	13 674	14 494
Public safety		123	123	131	92	92	92	98	183	183
Housing		–	–	–	–	–	–	–	–	–
Health		103	–	125	130	132	132	140	150	160
Economic and environmental services		41 449	51 236	53 057	59 164	72 280	72 280	69 139	73 650	78 478
Planning and development		–	–	25	–	–	–	–	–	–
Road transport		41 370	51 191	52 950	59 140	72 006	72 006	69 013	73 524	78 344
Environmental protection		79	45	82	24	274	274	126	126	126
Trading services		16	11	565	4 225	4 225	4 225	4 225	4 225	4 225
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		16	11	565	4 225	4 225	4 225	4 225	4 225	4 225
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	110 335	120 796	128 278	144 701	162 485	162 485	154 587	160 645	171 931
Expenditure - Standard										
Governance and administration		28 284	34 742	33 895	36 947	39 546	39 546	36 974	37 179	41 093
Executive and council		8 479	13 082	10 757	14 516	14 023	14 023	14 450	15 274	16 159
Budget and treasury office		13 272	15 491	16 864	15 328	18 105	18 105	14 991	14 198	17 039
Corporate services		6 533	6 169	6 274	7 103	7 418	7 418	7 533	7 707	7 894
Community and public safety		24 963	22 842	26 997	31 273	31 595	31 595	31 454	32 401	33 704
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		10 189	10 528	11 495	11 633	12 329	12 329	11 226	11 674	11 984
Public safety		14 671	12 314	17 377	19 510	19 133	19 133	20 088	20 577	21 561
Housing		–	–	–	–	–	–	–	–	–
Health		103	–	125	130	132	132	140	150	160
Economic and environmental services		53 219	63 489	65 281	73 903	87 008	87 008	85 496	90 411	96 333
Planning and development		1 148	968	1 184	1 346	1 536	1 536	1 451	1 449	1 577
Road transport		41 370	51 221	52 950	59 140	72 006	72 006	69 013	73 524	78 344
Environmental protection		10 702	11 301	11 147	13 417	13 466	13 466	15 032	15 439	16 411
Trading services		1 897	1 475	1 856	4 528	4 610	4 610	4 610	4 602	4 602
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		1 897	1 475	1 856	4 528	4 610	4 610	4 610	4 602	4 602
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	108 364	122 549	130 029	146 651	162 759	162 759	158 534	164 593	175 731
Surplus/(Deficit) for the year		1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	(3 947)	(3 948)	(3 800)

DC3 Overberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - Municipal Manager		4 491	4 603	4 801	10 390	11 118	11 118	9 542	9 031	9 582
Vote 2 - Management Services		52 351	53 339	57 503	58 225	61 864	61 864	58 682	59 883	64 978
Vote 3 - Community Services		53 493	62 853	65 975	76 086	89 503	89 503	86 363	91 731	97 372
Vote 4 -		–	–	–	–	–	–	–	–	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**110 335**	**120 795**	**128 278**	**144 701**	**162 485**	**162 485**	**154 587**	**160 645**	**171 931**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Municipal Manager		8 479	13 082	10 757	14 516	14 023	14 023	14 450	15 274	16 159
Vote 2 - Management Services		21 015	22 628	24 413	23 870	27 153	27 153	24 077	23 463	26 628
Vote 3 - Community Services		78 870	86 839	94 859	108 265	121 582	121 582	120 008	125 855	132 944
Vote 4 -		–	–	–	–	–	–	–	–	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**108 364**	**122 549**	**130 029**	**146 651**	**162 759**	**162 759**	**158 534**	**164 593**	**175 731**
Surplus/(Deficit) for the year	2	**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**(3 947)**	**(3 948)**	**(3 800)**

DC3 Overberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges				–							
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - other		621	646	658	680	680	680		457	484	513
Rental of facilities and equipment		11 145	10 718	11 498	11 814	12 114	12 114		12 327	13 064	13 846
Interest earned - external investments		485	1 290	1 678	1 000	1 200	1 200		1 200	1 300	1 300
Interest earned - outstanding debtors		4	5	4	4	4	4		0	0	0
Dividends received		–			–	–	–		–	–	–
Fines		–			–	–	–		–	–	–
Licences and permits		45	76	116	24	24	24		26	26	26
Agency services		3 873	4 489	4 799	6 203	6 592	6 592		8 260	7 719	8 226
Transfers recognised - operational		88 328	102 306	108 235	116 083	132 385	132 385		126 237	131 838	141 744
Other revenue	2	5 218	858	1 290	5 793	5 967	5 967	–	6 081	6 214	6 276
Gains on disposal of PPE		616	407		3 100	3 519	3 519				
Total Revenue (excluding capital transfers and contributions)		**110 335**	**120 796**	**128 278**	**144 701**	**162 485**	**162 485**	**–**	**154 587**	**160 645**	**171 931**
Expenditure By Type											
Employee related costs	2	65 871	63 515	70 985	70 204	83 731	83 731	–	93 188	97 151	103 962
Remuneration of councillors		3 979	5 144	4 996	5 322	5 604	5 604		5 617	6 249	6 593
Debt impairment	3	753	330	75	–	–			–	–	–
Depreciation & asset impairment	2	2 447	2 144	2 349	1 919	2 726	2 726	–	3 101	3 490	3 598
Finance charges		1 392	5 157	5 950	96	159	159		259	161	55
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8					–			–	–	
Contracted services		256	126	538	4 225	4 225	4 225	–	4 225	4 225	4 225
Transfers and grants		–	–	–	120	–	–	–	–	–	–
Other expenditure	4, 5	33 025	45 622	44 856	64 766	66 314	66 314	–	52 145	53 317	57 300
Loss on disposal of PPE		641	510	281							
Total Expenditure		**108 364**	**122 549**	**130 029**	**146 651**	**162 759**	**162 759**	**–**	**158 534**	**164 593**	**175 731**
Surplus/(Deficit)		**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**–**	**(3 947)**	**(3 948)**	**(3 800)**
Transfers recognised - capital											
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**–**	**(3 947)**	**(3 948)**	**(3 800)**
Taxation											
Surplus/(Deficit) after taxation		**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**–**	**(3 947)**	**(3 948)**	**(3 800)**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**–**	**(3 947)**	**(3 948)**	**(3 800)**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**1 972**	**(1 753)**	**(1 750)**	**(1 950)**	**(274)**	**(274)**	**–**	**(3 947)**	**(3 948)**	**(3 800)**

DC3 Overberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 4 -		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		1	34	46	20	70	70	-	15	15	54
Vote 2 - Management Services		404	730	279	201	1 290	1 290	-	596	144	144
Vote 3 - Community Services		1 040	1 870	1 321	408	2 629	2 629	-	487	578	36
Vote 4 -		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		1 445	2 635	1 646	629	3 989	3 989	-	1 097	737	234
Total Capital Expenditure - Vote		1 445	2 635	1 646	629	3 989	3 989	-	1 097	737	234
Capital Expenditure - Standard											
Governance and administration		399	765	326	221	1 345	1 345	-	596	144	180
Executive and council		1	34	46	20	70	70		15	15	54
Budget and treasury office		137	219	150	150	420	420		558	89	54
Corporate services		260	512	129	51	855	855		23	41	72
Community and public safety		872	1 309	1 267	360	2 091	2 091	-	445	285	-
Community and social services					-	-	-		-	-	
Sport and recreation		354	542	84	110	1 201	1 201		345	285	
Public safety		517	767	1 182	250	890	890		100	-	
Housing					-	-	-		-	-	
Health					-	-	-		-	-	
Economic and environmental services		175	558	54	48	553	553	-	57	308	54
Planning and development		7			-	15	15		15	15	18
Road transport			119		-	-	-		-	-	
Environmental protection		168	439	54	48	538	538		42	293	36
Trading services		-	2	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste water management											
Waste management			2								
Other											
Total Capital Expenditure - Standard	3	1 445	2 635	1 646	629	3 989	3 989	-	1 097	737	234
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5										
Borrowing	6					2 780	2 780				
Internally generated funds		1 445	2 635	1 646	629	1 209	1 209		1 097	737	234
Total Capital Funding	7	1 445	2 635	1 646	629	3 989	3 989	-	1 097	737	234

DC3 Overberg - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash		12 487	14 710	14 359	5 406	10 787	10 787		11 700	12 868	14 306
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	442	2 112	2 200	1 842	2 200	2 200	–	1 699	1 199	699
Other debtors		1 592	250	302		–	–				
Current portion of long-term receivables						–	–				
Inventory	2	2 673	1 039	930	1 039	930	930		930	930	930
Total current assets		17 194	18 111	17 791	8 287	13 916	13 917	–	14 329	14 996	15 934
Non current assets											
Long-term receivables			28 433	28 433	28 433	28 433	28 433		28 433	28 433	28 433
Investments											
Investment property			111	111	111	111	111		111	111	111
Investment in Associate											
Property, plant and equipment	3	40 341	40 483	39 696	38 643	40 959	40 959	–	38 955	36 203	32 839
Agricultural						–	–				
Biological						–	–				
Intangible		343	275	314	275	314	314		314	314	314
Other non-current assets		1 644	1 591	11 130	1 591	11 130	11 130		11 130	11 130	11 130
Total non current assets		42 328	70 893	79 684	69 052	80 947	80 947	–	78 943	76 190	72 827
TOTAL ASSETS		59 523	89 004	97 474	77 339	94 863	94 864	–	93 271	91 187	88 761
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	891	783	814	193	814	814	–	814	814	458
Consumer deposits		18	12	12	12	12	12		12	12	12
Trade and other payables	4	12 173	10 644	6 630	2 270	2 727	2 727	–	2 727	2 727	2 727
Provisions		7 335	8 006	8 740	9 396	9 385	9 385		10 044	10 704	11 363
Total current liabilities		20 417	19 444	16 195	11 870	12 937	12 937	–	13 597	14 256	14 559
Non current liabilities											
Borrowing		1 876	1 479	666	975	2 781	2 781	–	1 720	600	–
Provisions		58 446	62 493	76 777	66 913	77 893	77 893	–	79 552	81 139	82 810
Total non current liabilities		60 322	63 972	77 443	67 888	80 673	80 673	–	81 272	81 738	82 810
TOTAL LIABILITIES		80 739	83 417	93 638	79 758	93 610	93 610	–	94 869	95 994	97 369
NET ASSETS	5	(21 217)	5 587	3 836	(2 419)	1 252	1 253	–	(1 598)	(4 808)	(8 608)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(21 217)	5 587	3 836	(28 381)	3 562	3 563		(385)	(4 333)	(8 133)
Reserves	4	–	–	–	(2 471)	(2 310)	(2 310)	–	(1 212)	(475)	(475)
TOTAL COMMUNITY WEALTH/EQUITY	5	(21 217)	5 587	3 836	(30 852)	1 252	1 253	–	(1 598)	(4 808)	(8 608)

DC3 Overberg - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		–	–		–	–	–		–	–	–
Service charges		18 544	16 180	17 485	680	680	680		457	484	513
Other revenue					23 834	28 216	28 216		26 694	27 023	28 374
Government - operating	1	97 398	99 574	104 667	116 083	128 866	128 866		126 237	131 838	141 744
Government - capital	1				–	–	–		–	–	–
Interest		489	1 295	1 717	1 004	1 204	1 204		1 200	1 300	1 300
Dividends					–	–	–		–	–	–
Payments											
Suppliers and employees		(101 640)	(113 579)	(121 537)	(142 688)	(161 714)	(161 714)		(152 355)	(158 196)	(169 248)
Finance charges		(306)	(233)	(150)	(96)	(159)	(159)		(259)	(161)	(55)
Transfers and Grants	1	–		(5)	–	–	–		–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**14 484**	**3 237**	**2 176**	**(1 182)**	**(2 907)**	**(2 907)**	**–**	**1 973**	**2 288**	**2 628**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1 704	2 132		3 100	3 519	3 519		–	–	–
Decrease (Increase) in non-current debtors					–	–	–		–	–	–
Decrease (increase) other non-current receivables					–	–	–		–	–	–
Decrease (increase) in non-current investments		358			–	(2 310)	(2 310)		1 097	737	–
Payments											
Capital assets		(1 445)	(2 119)	(1 745)	(629)	(1 209)	(1 209)		(1 097)	(737)	(234)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**617**	**12**	**(1 745)**	**2 471**	**–**	**–**	**–**	**–**	**–**	**(234)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits		(2)	(6)						–	–	–
Payments											
Repayment of borrowing		(643)	(1 021)	(782)	(438)	(665)	(665)		(1 061)	(1 120)	(956)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(646)**	**(1 027)**	**(782)**	**(438)**	**(665)**	**(665)**	**–**	**(1 061)**	**(1 120)**	**(956)**
NET INCREASE/ (DECREASE) IN CASH HELD		**14 456**	**2 222**	**(350)**	**851**	**(3 573)**	**(3 573)**	**–**	**912**	**1 168**	**1 438**
Cash/cash equivalents at the year begin:	2	**(1 968)**	**12 487**	**14 710**	**4 555**	**14 359**	**14 359**		**10 787**	**11 700**	**12 868**
Cash/cash equivalents at the year end:	2	**12 487**	**14 710**	**14 359**	**5 406**	**10 787**	**10 787**	**–**	**11 700**	**12 868**	**14 306**

DC3 Overberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	12 487	14 710	14 359	5 406	10 787	10 787	–	11 700	12 868	14 306
Other current investments > 90 days		(0)	(0)	(0)	–	0	1	–	0	–	(0)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**12 487**	**14 710**	**14 359**	**5 406**	**10 787**	**10 787**	**–**	**11 700**	**12 868**	**14 306**
Application of cash and investments											
Unspent conditional transfers		10 945	8 264	4 251	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(577)	(27 292)	(27 071)	(28 000)	(32 148)	(32 148)	–	(27 404)	(26 904)	(26 405)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**10 369**	**(19 028)**	**(22 820)**	**(28 000)**	**(32 148)**	**(32 148)**	**–**	**(27 404)**	**(26 904)**	**(26 405)**
Surplus(shortfall)		**2 119**	**33 738**	**37 180**	**33 406**	**42 935**	**42 936**	**–**	**39 104**	**39 772**	**40 711**

DC3 Overberg - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	1 445	2 635	1 646	629	3 732	3 732	887	517	234
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		34	15	–	–	150	150	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	1 395	2 559	1 646	629	3 582	3 582	887	517	234
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		17	61	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	–	–	257	257	210	220	–
Infrastructure - Road transport		–	–	–	–	–	–	50	–	–
Infrastructure - Electricity		–	–	–	–	–	–	50	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	*100*	–	–
Community		–	–	–	–	–	–	110	220	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	257	257	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	–	–	–	–	–	50	–	–
Infrastructure - Electricity		–	–	–	–	–	–	50	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	*100*	–	–
Community		34	15	–	–	150	150	110	220	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		1 395	2 559	1 646	629	3 839	3 839	887	517	234
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		17	61	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	1 445	2 635	1 646	629	3 989	3 989	1 097	737	234
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		–			–	–	–			
Infrastructure - Electricity		–			–	–	–			
Infrastructure - Water		–			–	–	–			
Infrastructure - Sanitation		–			–	–	–			
Infrastructure - Other		14 215	13 603	12 877	–	12 177	12 177	11 477	10 777	10 777
Infrastructure		*14 215*	*13 603*	*12 877*	–	*12 177*	*12 177*	*11 477*	*10 777*	*10 777*
Community		1 326	1 323	1 306		1 288	1 288	1 271	1 254	1 254
Heritage assets						–				
Investment properties		–	111	111	111	111	111	111	111	111
Other assets		26 673	25 557	25 513		27 383	27 383	26 097	24 061	20 697
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		343	275	314	275	314	314	314	314	314
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	42 557	40 869	40 121	386	41 273	41 273	39 270	36 517	33 153
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		2 447	2 144	2 349	1 919	2 726	2 726	3 101	3 490	3 598
Repairs and Maintenance by Asset Class	3	7 782	18 789	18 145	35 315	35 315	35 315	13 348	13 876	14 453
Infrastructure - Road transport		3 371	14 015	12 979	32 554	26 939	26 939	8 336	8 749	9 180
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		*3 371*	*14 015*	*12 979*	*32 554*	*26 939*	*26 939*	*8 336*	*8 749*	*9 180*
Community		272	461	286	–	–	–	297	265	265
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	4 139	4 313	4 880	2 761	8 376	8 376	4 716	4 862	5 008
TOTAL EXPENDITURE OTHER ITEMS		10 229	20 933	20 494	37 234	38 041	38 041	16 450	17 366	18 051
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*6.4%*	*6.4%*	*19.1%*	*29.8%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*9.4%*	*9.4%*	*6.8%*	*6.3%*	*0.0%*
R&M as a % of PPE		*19.3%*	*46.4%*	*45.7%*	*91.4%*	*86.2%*	*86.2%*	*34.3%*	*38.3%*	*44.0%*
Renewal and R&M as a % of PPE		*18.0%*	*46.0%*	*45.0%*	*9151.0%*	*86.0%*	*86.0%*	*35.0%*	*39.0%*	*44.0%*

DC3 Overberg - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1	Not applicable								
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)				-							
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
Public Contributions and Donations			-	25							
Actuarial Gains			16	182							
Reversal Debt Impairments			-	47							
Impairments Recovered			4	11							
Interest Earned - other			-	35							
Other Income		5 218	838	991	5 793	5 967	5 967		6 081	6 214	6 276
	3										
Total 'Other' Revenue	1	5 218	858	1 290	5 793	5 967	5 967	-	6 081	6 214	6 276
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	44 268	43 357	48 627	57 485	57 146	57 146		64 113	66 794	71 774
Pension and UIF Contributions		6 538	6 995	7 611	8 177	8 215	8 215		8 995	9 501	10 206
Medical Aid Contributions		2 472	2 754	3 065	3 240	3 401	3 401		3 660	3 836	4 112
Overtime		1 010	1 365	1 885	1 372	1 394	1 394		1 338	1 398	1 498
Performance Bonus						-	-				
Motor Vehicle Allowance			3 469	3 688	3 899	4 469	4 469		4 801	5 055	5 426
Cellphone Allowance						-	-				
Housing Allowances		192	162	160	199	375	375		752	801	862
Other benefits and allowances		5 340	3 280	3 724	4 143	3 999	3 999		4 082	4 236	4 470
Payments in lieu of leave		415	599	497	845	845	845		859	859	859
Long service awards		662	418	282	746	384	384		474	491	508
Post-retirement benefit obligations	4	4 976	1 114	1 435	5 798	3 502	3 502		4 114	4 178	4 245
sub-total	5	65 871	63 515	70 985	85 904	83 731	83 731	-	93 188	97 151	103 962
Less: Employees costs capitalised to PPE					15 700						
Total Employee related costs	1	65 871	63 515	70 985	70 204	83 731	83 731	-	93 188	97 151	103 962
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		2 437	2 019	2 152	1 919	2 726	2 726		3 101	3 490	3 598
Lease amortisation											
Capital asset impairment		10	125	197							
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	2 447	2 144	2 349	1 919	2 726	2 726	-	3 101	3 490	3 598
Bulk purchases											
Electricity Bulk Purchases				-							
Water Bulk Purchases				-							
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants		-	-	-	120	-	-	-	-	-	-

Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	120	-	-	-	-	-	-
Contracted services											
Landfill site operational & maintenance		256	126	538	4 225	4 225	4 225		4 225	4 225	4 225
sub-total	1	**256**	**126**	**538**	**4 225**	**4 225**	**4 225**	**-**	**4 225**	**4 225**	**4 225**
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		**256**	**126**	**538**	**4 225**	**4 225**	**4 225**	**-**	**4 225**	**4 225**	**4 225**
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees					480	504	504				
Audit fees		1 712	2 187	2 356	1 958	2 200	2 200		2 000	2 000	1 800
General expenses	3	5 343	3 097	4 068	11 272	12 495	12 495		7 981	8 059	11 146
Bank Charges		64	52	56	72	72	72		72	72	72
Blades		344	376	403	350	350	350		350	368	386
Burning Fuel		322	367	364	405	201	201		201	201	201
Cleaning materials		68	88	98	111	111	111		113	113	113
Editing and Translating			-	10							
Equipment rental		1 051	28	15					-	-	-
Fuel Cost		8 139	8 931	8 509	8 708	8 872	8 872		8 372	8 719	9 086
Insurance		458	517	463	513	518	518		485	529	532
Legal Cost		71	581	212	249	249	249		182	182	182
Marketing cost				24	-	-	-				
Membership Fees		418	480	671	520	520	520		520	520	520
Municipal services		4 132	4 117	4 452	3 937	3 937	3 937		4 286	4 264	4 275
Oil		154	182	158	210	210	210		160	167	175
Printing and stationery		2 965	330	534	589	685	685		413	480	483
Professional Fees			2 887	1 589	78	75	75		314	214	214
Repairs and Maintenance		7 782	18 789	18 149	35 315	35 315	35 315		24 555	25 602	26 139
Security services			5	4					7	7	7
Settlement Payment			-	50							
Standby Chopper			475	531					25	25	25
Telephone			1 448	1 588					1 046	1 053	1 061
Training			461	303					503	362	413
Travel and subsistence			222	250					561	382	471
Total 'Other' Expenditure	1	**33 025**	**45 622**	**44 856**	**64 766**	**66 314**	**66 314**	**-**	**52 145**	**53 317**	**57 300**

Repairs and Maintenance by Expenditure Item	8										
Employee related costs											
Other materials		7 782	18 789	18 149	35 315	35 315	35 315		24 555	25 602	26 139
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	7 782	18 789	18 149	35 315	35 315	35 315	-	24 555	25 602	26 139

DC3 Overberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Management Services	Vote 3 - Community Services	Vote 4 -	Vote 5 - [NAME OF VOTE 5]	Vote 6 - [NAME OF VOTE 6]	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	-													-
Property rates - penalties & collection charges		-	-	-													-
Service charges - electricity revenue		-	-	-													-
Service charges - water revenue		-	-	-													-
Service charges - sanitation revenue		-	-	-													-
Service charges - refuse revenue		-	-	-													-
Service charges - other		-	-	457													457
Rental of facilities and equipment		-	21	12 306													12 327
Interest earned - external investments		-	1 200	-													1 200
Interest earned - outstanding debtors		-	-	0													0
Dividends received		-	-	-													-
Fines		-	-	-													-
Licences and permits		-	-	26													26
Agency services		8 260	-	-													8 260
Other revenue		-	56	4 743													4 799
Transfers recognised - operational		1 283	57 330	68 830													127 443
Gains on disposal of PPE		-	-	0													0
Total Revenue (excluding capital transfers and contributio		**9 542**	**58 606**	**86 363**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**154 511**
Expenditure By Type																	
Employee related costs		7 137	14 826	71 225													93 188
Remuneration of councillors		5 817	85														5 702
Debt impairment																	-
Depreciation & asset impairment		47	827	2 228													3 101
Finance charges		0		174													174
Bulk purchases																	-
Other materials																	-
Contracted services				4 225													4 225
Transfers and grants																	-
Other expenditure		1 650	8 263	42 156													52 069
Loss on disposal of PPE																	-
Total Expenditure		**14 450**	**24 001**	**120 008**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**158 458**
Surplus/(Deficit)		**(4 908)**	**34 605**	**(33 645)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3 947)**
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		**(4 908)**	**34 605**	**(33 645)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3 947)**

DC3 Overberg - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Call Investment deposits											
Call deposits < 90 days											
Other current investments > 90 days											
Total Call Investment deposits	2	–	–	–	–	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		786	2 928	2 677	2 658	2 677	2 677		2 177	1 677	1 177
Less: Provision for debt impairment		(344)	(816)	(477)	(816)	(477)	(477)		(477)	(477)	(477)
Total Consumer debtors	2	442	2 112	2 200	1 842	2 200	2 200	–	1 699	1 199	699
Debt Impairment provision											
Balance at the beginning of the year		344	816	477	816	477	477		477	477	477
Contributions to the provision											
Bad debts written off											
Balance at end of year		344	816	477	816	477	477	–	477	477	477
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		59 578	60 832	61 902	64 103	63 111	63 111		64 209	64 946	65 180
Leases recognised as PPE	3	822	1 337	1 337	1 001	4 117	4 117		4 117	4 117	4 117
Less: Accumulated depreciation		20 059	21 685	23 543	26 461	26 269	26 269		29 370	32 860	36 458
Total Property, plant and equipment (PPE)	2	40 341	40 483	39 696	38 643	40 959	40 959	–	38 955	36 203	32 839
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)						–	–				
Current portion of long-term liabilities		891	783	814	193	814	814		814	814	458
Total Current liabilities - Borrowing		891	783	814	193	814	814	–	814	814	458
Trade and other payables											
Trade and other creditors		1 227	2 380	2 379	2 270	2 727	2 727		2 727	2 727	2 727
Unspent conditional transfers		10 945	8 264	4 251		–	–				
VAT						–	–				
Total Trade and other payables	2	12 173	10 644	6 630	2 270	2 727	2 727	–	2 727	2 727	2 727
Non current liabilities - Borrowing											
Borrowing	4	1 235	780	634	975	520	520		359	183	
Finance leases (including PPP asset element)		641	699	33		2 261	2 261		1 361	417	
Total Non current liabilities - Borrowing		1 876	1 479	666	975	2 781	2 781	–	1 720	600	–
Provisions - non-current											
Retirement benefits		47 522	54 655	58 345	59 074	59 461	59 461		61 121	62 707	64 378
List other major provision items											
Refuse landfill site rehabilitation		7 211	7 839	18 432	7 839	18 432	18 432		18 432	18 432	18 432
Other		3 713									
Total Provisions - non-current		58 446	62 493	76 777	66 913	77 893	77 893	–	79 552	81 139	82 810
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		(21 217)	5 587	3 836	(26 432)	3 836	3 836		3 562	(385)	(4 333)
GRAP adjustments											
Restated balance		(21 217)	5 587	3 836	(26 432)	3 836	3 836	–	3 562	(385)	(4 333)
Surplus/(Deficit)		1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	–	(3 947)	(3 948)	(3 800)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	(19 245)	3 834	2 086	(28 381)	3 562	3 562	–	(385)	(4 333)	(8 133)
Reserves											
Housing Development Fund											
Capital replacement					(2 471)	(2 310)	(2 310)		(1 212)	(475)	(475)
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	(2 471)	(2 310)	(2 310)	–	(1 212)	(475)	(475)
TOTAL COMMUNITY WEALTH/EQUITY	2	(19 245)	3 834	2 086	(30 852)	1 252	1 252	–	(1 598)	(4 808)	(8 608)

DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures			4 507	4 619	4 843	10 409	11 140	11 140	9 566	9 052	9 602
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads			41 588	51 371	53 729	63 480	76 597	76 597	73 602	78 207	83 037
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.			11 905	11 483	12 246	12 606	12 906	12 906	12 901	13 674	14 494
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines			52 336	53 323	57 460	58 206	61 842	61 842	58 519	59 713	64 798
Municipal Transformation & Institutional Development	To ensure Municipal Trnsformation & Institutional Development by creating a staff structure that would adhere to the pronciples of employment equity and promote skills development											
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**110 336**	**120 796**	**128 278**	**144 701**	**162 485**	**162 485**	**154 587**	**160 645**	**171 931**

DC3 Overberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and			13 586	18 992	17 073	21 408	21 487	21 487	20 218	21 227	22 202
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in			68 743	76 311	83 364	96 633	109 253	109 253	108 922	114 331	121 120
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable			11 337	10 528	11 495	11 633	12 329	12 329	12 638	13 083	13 519
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy			13 272	15 491	16 990	15 467	18 238	18 238	14 991	14 198	17 039
Municipal Transformation & Institutional Development	To ensure Municipal Trnsformation & Institutional Development by creating a staff structure that would adhere to the			1 425	1 227	1 106	1 511	1 453	1 453	1 765	1 754	1 852
Allocations to other priorities												
Total Expenditure			1	108 364	122 549	130 028	146 652	162 760	162 760	158 534	164 593	175 731

DC3 Overberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and	A		269	531	222	71	907	907	53	63	126
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in	B		686	1 314	1 190	298	1 428	1 428	142	293	36
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable	C		354	542	84	110	1 201	1 201	345	285	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy	D		137	219	150	150	420	420	558	89	54
Municipal Transformation & Institutional Development	To ensure Municipal Trnsformation & Institutional Development by creating a staff structure that would adhere to the pronciples of	E		0	28		–	33	33		8	18
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	1 447	2 634	1 646	629	3 989	3 989	1 097	737	234

DC3 Overberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Municipal Manager										
Executive Services (Municipal Manager)										
Facilitate Councillors/Management Strategic Session by December 2016	Number of Strategic Sessions facilitated Dec 2016							1	1	
Facilitate quarterly DCF Tech meetings to enhance IGR in the Overberg	Number of DCF meetings facilitated per annum				4	4	4	4	4	4
Implement revised organisational structure by September 2016	Revised organisational structure implemented by Sept 2016							1		
Create temporary job opportunities through the municipality's EPWP programme per FTE target, by June 2017 (Reg)	Number of Full-Time Equivalents (FTE's) created during the financial year				7	7	7	7	7	7
People from employment equity target groups employed in the three highest levels of management in compliance with the approved Employment Equity Plan, by June 2017 (Reg)	Number of people from EE target groups employed				37	37	37	37	37	37
Donations										
Management Support - Communication										
Annual review and adoption of Communication Strategy by May 2017	Communication Strategy reviewed and submitted to Council for adoption				1	1	1	1	1	1
External Newsletters	Number of newsletters				2	2	2	2	2	2
Internal Newsletters	Number of Internal				4	4	4	4	4	4
Develop Communication Action Plan by September 2016	Plan developed							1	1	1
Audit										
Audit and Performance Audit Committee meetings	No of meetings				4	4	4	4	4	4
Develop RBAP	RBAP developed by June				1	1	1	1	1	
Shared Services (Risk Management)										
Quarterly Risk Committee meetings	No of meetings				4	4	4	4	4	4
Report to DCF Tech Committee	No of reports							4	4	4
Review quarterly Risk register	No of reports							4	4	4
Management Services										
Record Management										
Human Resources										
LLF meetings	No of meetings				10	10	10	10	10	10
% of staff train as per WSP	% of staff trained				80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
EE Plan	EE Plan submitted Nov 2017				1	1	1	1	1	1
Health & Safety evacuation drills	No of drills				2	2	2	2	2	2
% training budget spend	% spent				80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
BCM										
Develop Preferential Procurement Policy	Preferential Procurement Policy developed by June 2017							1		
Finance Income, Expenditure & IT										
Performance Management										
Prepare and adoption of TL SDBIP	28 days after adoption of budget				1	1	1	1	1	1
Develop draft Incentive Policy	Draft Incentive Policy developed by Dec 2016							1		
Administration					4	4	4	4	4	4
Coordinate ordinary Council meetings	No of meetings									
Distribute Portfolios, Council and Mayco meeting agendas	No of meeting agenda distributed							30	30	30
Financial Administration										
Compilation of Draft Costing Model Research Report	Draft Costing Model Research Report compiled by Sept 2016							1		
Debt coverage (Reg)	% ability to met				30.00%	30.00%				
Cost coverage (Reg)	No of days				14	14				
Service Debtors	% Outstanding				15%	15%				
% of capital budget spend (Reg)	% spent				95%	95%	95.0%	95%	95%	95%
IDP/LED										
Review EPWP Policy	Policy reviewed by Oct 2016				1	1		1	1	1
LED/Tourism Workshop by September 2016	Workshop coordinated by Sep 2016							1		
District LED/Tourism Strategy	Tabled to Council by June 2017							1		
Draft IDP Tabled	Tabled to Council				1	1	1	1	1	1
Final IDP Tabled	Tabled to Council									
Management Services										
Public Safety - (Fire and Disaster)										
Disaster Management Plan revise	Revised Disaster				1	1	1	1	1	1
Revised Disaster Management Framework	Framework revised June 2017				1	1	1	1	1	1
Review Safer Community project plan	Revised Plan by Sept 2016				1	1	1	1	1	1

Review Festive and Fire season readiness plan	Plan reviewed 1 December 2016				1	1	1	1	1	1
Environment Protection (Municipal Health)										
Drinking water samples	No of samples				400	400	400	420	420	420
Food samples	No of samples				340	340	340	360	360	360
Monitoring Generators of medical waste sites	No of inspections				120	120	120	120	120	120
Sewerage final Outflow samples	No of samples				120	120	120	120	120	120
Inspect food premises	No of inspections				1200	1200	1200	1200	1200	1200
Human Development										
Roads										
Upgrading of roads	By June 2017				3.92	5.52	5.52	5.02		
Roads regravel	Km Regravelled				64.22	42	42	42	42	42
Roads bladed	KM bladed				6000	6000	6000	6000	6000	6000
Submit Business plan to DTPW	By March 2017				1	1	1	1	1	1
Solid waste										
Monitor Lease Agreement (Karwyderskraal)	No of monitoring				4	4	4	4	4	4
Regional waste Forum meetings	No of meetings				4	4	4	4	4	4
Resorts										
Quarterly complaints report	No of reports				4	4	4	4	4	4
Resort Management meetings	No of meetings				4	4	4	4	4	4
Update resort information on website	By June 2017							1	1	1
Environmental Management										
Coastal Committee meetings	No of meetings				4	4	4	4	4	4

DC3 Overberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.9%	5.0%	5.2%	0.4%	0.5%	0.5%	0.0%	0.8%	0.8%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.3%	33.4%	33.6%	1.9%	2.7%	2.7%	0.0%	4.7%	4.4%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	-39.5%	-120.4%	-120.4%	0.0%	-141.9%	-126.2%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.8	0.9	1.1	0.7	1.1	1.1	–	1.1	1.1	1.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.9	1.1	0.7	1.1	1.1	–	1.1	1.1	1.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.8	0.9	0.5	0.8	0.8	–	0.9	0.9	1.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		2984.6%	2505.9%	2657.1%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		2984.6%	2505.9%	2657.1%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	1.8%	25.5%	24.1%	20.9%	18.9%	18.9%	0.0%	19.5%	18.5%	17.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		9.8%	16.2%	16.6%	42.0%	25.3%	25.3%	0.0%	23.3%	21.2%	19.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	59.7%	52.6%	55.3%	48.5%	51.5%	51.5%	0.0%	60.3%	60.5%	60.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	60.8%	63.0%	5.7%	63.0%	55.0%	55.0%		61.3%	61.5%	60.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.1%	15.6%	14.1%	24.4%	21.7%	21.7%		8.6%	8.6%	8.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.5%	6.0%	6.5%	1.4%	1.8%	1.8%	0.0%	2.2%	2.3%	2.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	9.5	7.4	13.9	15.3	15.3	15.3	–	11.7	12.8	13.4
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17.3%	20.8%	20.6%	14.7%	17.2%	17.2%	0.0%	13.3%	8.9%	4.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.8	1.9	1.7	0.6	1.1	1.1	–	1.1	1.2	1.3

DC3 Overberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population					258							
Females aged 5 - 14					31							
Males aged 5 - 14					31							
Females aged 15 - 34					45							
Males aged 15 - 34					42							
Unemployment					19							
Monthly household income (no. of households)	1, 12											
No income					9 768							
R1 - R1 600					4 331							
R1 601 - R3 200					16 374							
R3 201 - R6 400					13 968							
R6 401 - R12 800					9 915							
R12 801 - R25 600					6 842							
R25 601 - R51 200					3 427							
R52 201 - R102 400					951							
R102 401 - R204 800					222							
R204 801 - R409 600					181							
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13				38 441							
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

DC3 Overberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	12 487	14 710	14 359	5 406	10 787	10 787	–	11 700	12 868	14 306
Cash + investments at the yr end less applications - R'000	18(1)b	2	2 119	33 738	37 180	33 406	42 935	42 936	–	39 104	39 772	40 711
Cash year end/monthly employee/supplier payments	18(1)b	3	1.8	1.9	1.7	0.6	1.1	1.1	–	1.1	1.2	1.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	1 972	(1 753)	(1 750)	(1 950)	(274)	(274)	–	(3 947)	(3 948)	(3 800)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(2.1%)	(4.1%)	(2.7%)	(6.0%)	(6.0%)	(100.0%)	(38.8%)	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	88.7%	96.4%	95.2%	100.0%	113.8%	113.8%	0.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	121.2%	51.2%	11.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	80.4%	106.0%	100.0%	30.3%	30.3%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	16.1%	5.9%	(26.4%)	19.4%	0.0%	(100.0%)	(22.8%)	(29.4%)	(41.7%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	19.3%	46.4%	45.7%	91.4%	86.2%	86.2%	0.0%	34.3%	38.3%	44.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	6.4%	6.4%	0.0%	19.1%	29.8%	0.0%

DC3 Overberg - Supporting Table SA11 Property rates summary

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Valuation:	1									
Date of valuation:		Not applicable								
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2015/16																	
Valuation:																	
No. of properties		Not applicable															
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

DC3 Overberg - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2016/17																	
Valuation:																	
No. of properties		Not applicable															
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

DC3 Overberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Property rates *(rate in the Rand)*	1								
Residential properties		Not applicable							
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

DC3 Overberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Exemptions, reductions and rebates *(Rands)*									
[Insert lines as applicable]		Not applicable							
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

DC3 Overberg - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		Not applicable									
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-

DC3 Overberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
None														
Municipality sub-total										-		-	-	-
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

DC3 Overberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Long-Term Loans (annuity/reducing balance)		1 958	1 235	780	473	634		473	297	104
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		809	1 027	700	-	2 961		2 061	1 116	
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	**2 768**	**2 262**	**1 480**	**473**	**3 594**	**-**	**2 534**	**1 413**	**104**
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	**2 768**	**2 262**	**1 480**	**473**	**3 594**	**-**	**2 534**	**1 413**	**104**

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**46 939**	**50 929**	**53 699**	**56 672**	**56 690**	**56 690**	**56 590**	**57 977**	**58 883**
Local Government Equitable Share		43 689	46 637	15 505	15 581	15 581	15 581	15 398	16 450	17 314
RSC Levy Replacement				34 892	35 757	35 757	35 757	36 765	37 729	38 880
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 250	
Municipal Systems Improvement		1 000	890	934	930	930	930			
EPWP Incentive		1 000	1 000	1 056	1 000	1 000	1 000	1 000	–	–
Other transfers/grants			1 152	62	2 154	2 154	2 154	2 427	2 548	2 689
Disaster Management						18	18			
Provincial Government:		**50 270**	**49 797**	**54 586**	**59 411**	**75 783**	**75 833**	**69 397**	**73 861**	**78 737**
Provincial Government:		49 449	48 530	53 036	59 059	71 928	71 928	68 830	73 331	78 142
PT - PAWK		223						140	150	160
Seta		48	80	237	280	280	280	350	300	350
Other provincial		250	57			57	107			
Karwyderskraal										
Health Subsidy			115	125						
Financial Management Grant										
Coastal Management Plan										
Tourism Projects										
Management Support (MFIP)			915	694		400	400			
Risk Assessment						299	299			
Compliance Model						43	43			
Coastal Management Plan				268		515	515			
Municipal Capacity Building Grant				80		820	820			
Municipal Performance Management Grant						50	50			
Operational Support Grant					72	138	138			
Financial Management Support Grant				85		1 175	1 175			
Greenest Municipality				25		78	78	76	80	85
Risk Management		300	100	35						
Disaster Management										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	**97 209**	**100 727**	**108 285**	**116 083**	**132 473**	**132 523**	**125 987**	**131 838**	**137 620**
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	–	–	–	–	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**97 209**	**100 727**	**108 285**	**116 083**	**132 473**	**132 523**	**125 987**	**131 838**	**137 620**

DC3 Overberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**46 939**	**50 929**	**53 699**	**56 672**	**56 690**	**56 690**	**56 590**	**57 977**	**58 883**
Local Government Equitable Share		43 689	46 637	15 505	15 581	15 581	15 581	15 398	16 450	17 314
RSC Levy Replacement				34 892	35 757	35 757	35 757	36 765	37 729	38 880
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 250	
Municipal Systems Improvement		1 000	890	934	930	930	930			
EPWP Incentive		1 000	1 000	1 056	1 000	1 000	1 000	1 000	-	-
Other transfers/grants			1 152	62	2 154	2 154	2 154	2 427	2 548	2 689
Disaster Management						18	18			
Provincial Government:		**50 270**	**49 797**	**54 586**	**59 411**	**75 783**	**75 833**	**69 397**	**73 861**	**78 737**
Provincial Government:		49 449	48 530	53 036	59 059	71 928	71 928	68 830	73 331	78 142
PT - PAWK		223						140	150	160
Seta		48	80	237	280	280	280	350	300	350
Other provincial		250	57			57	107			
Karwyderskraal										
Health Subsidy			115	125						
Financial Management Grant										
Coastal Management Plan										
Tourism Projects										
Management Support (MFIP)			915	694		400	400			
Risk Assessment						299	299			
Compliance Model						43	43			
Coastal Management Plan				268		515	515			
Municipal Capacity Building Grant				80		820	820			
Municipal Performance Management Grant						50	50			
Operational Support Grant					72	138	138			
Financial Management Support Grant				85		1 175	1 175			
Greenest Municipality				25		78	78	76	80	85
Risk Management		300	100	35						
District Municipality:										
Disaster Management										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		**97 209**	**100 727**	**108 285**	**116 083**	**132 473**	**132 523**	**125 987**	**131 838**	**137 620**
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**97 209**	**100 727**	**108 285**	**116 083**	**132 473**	**132 523**	**125 987**	**131 838**	**137 620**

DC3 Overberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(42)	–			18	18	–		
Current year receipts		46 939	50 929	53 699	56 672	56 672	56 672	56 590	57 977	58 883
Conditions met - transferred to revenue		**46 897**	**50 929**	**53 681**	**56 672**	**56 690**	**56 690**	**56 590**	**57 977**	**58 883**
Conditions still to be met - transferred to liabilities		–	–	18	–	–				
Provincial Government:										
Balance unspent at beginning of the year		2 112	10 945	8 774		4 233	4 233	–	–	–
Current year receipts		50 270	50 797	52 086	59 411	75 783	75 833	56 590	57 977	58 883
Conditions met - transferred to revenue		**41 437**	**52 969**	**56 626**	**59 411**	**80 016**	**80 066**	**56 590**	**57 977**	**58 883**
Conditions still to be met - transferred to liabilities		10 945	8 774	4 233	–	–	–			
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		**88 334**	**103 899**	**110 307**	**116 083**	**136 706**	**136 756**	**113 180**	**115 954**	**117 766**
Total operating transfers and grants - CTBM	2	**10 945**	**8 774**	**4 251**	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		**88 334**	**103 899**	**110 307**	**116 083**	**136 706**	**136 756**	**113 180**	**115 954**	**117 766**
TOTAL TRANSFERS AND GRANTS - CTBM		**10 945**	**8 774**	**4 251**	–	–	–	–	–	–

DC3 Overberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Transfers to other municipalities											
None	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
None	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
None	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
None					120	–	–				
Total Cash Transfers To Organisations		–	–	–	120	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
None											
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	–	–	–	120	–	–	–	–	–	–
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
None	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
None	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
None	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
None	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	–	–	120	–	–	–	–	–	–

DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 581	3 413	3 290	3 394	3 606	3 606	3 576	3 576	3 576
Pension and UIF Contributions		124	141	141	154	159	159	193	193	193
Medical Aid Contributions		17	13	17		–	–			
Motor Vehicle Allowance		1 115	1 281	1 270	1 448	1 504	1 504	1 491	1 491	1 491
Cellphone Allowance		142	225	220	250	258	258	275	275	275
Housing Allowances						–	–			
Other benefits and allowances			71	57	76	77	77	81	89	94
Sub Total - Councillors		**3 979**	**5 144**	**4 996**	**5 322**	**5 604**	**5 604**	**5 617**	**5 625**	**5 630**
% increase	4		**29.3%**	**(2.9%)**	**6.5%**	**5.3%**	**–**	**0.2%**	**0.1%**	**0.1%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		846	2 167	2 066	2 945	2 390	2 390	3 186	3 313	3 545
Pension and UIF Contributions		165	203	4	6	4	4	6	6	6
Medical Aid Contributions						–	–			
Overtime						–	–			
Performance Bonus						–	–			
Motor Vehicle Allowance	3	25	69	240	167	301	301	346	360	385
Cellphone Allowance	3					–	–			
Housing Allowances	3	2	1	5	5	4	4	5	5	6
Other benefits and allowances	3	48	185	35	79	95	95	103	104	108
Payments in lieu of leave		32		23	70	70	70	70	70	70
Long service awards						–	–			
Post-retirement benefit obligations	6					–	–			
Sub Total - Senior Managers of Municipality		**1 118**	**2 626**	**2 372**	**3 272**	**2 865**	**2 865**	**3 715**	**3 858**	**4 119**
% increase	4		**134.8%**	**(9.7%)**	**37.9%**	**(12.4%)**	**–**	**29.7%**	**3.9%**	**6.8%**
Other Municipal Staff										
Basic Salaries and Wages		37 951	46 460		54 540	54 755	54 755	60 928	63 481	68 230
Pension and UIF Contributions		6 358	7 408		8 171	8 210	8 210	8 989	9 496	10 200
Medical Aid Contributions		2 505	3 065		3 240	3 401	3 401	3 660	3 836	4 112
Overtime		1 130	1 885		1 372	1 394	1 394	1 338	1 398	1 498
Performance Bonus		2 742				–	–			
Motor Vehicle Allowance	3	2 429	3 619		3 733	4 168	4 168	4 455	4 695	5 041
Cellphone Allowance	3					–	–			
Housing Allowances	3	204	168		195	372	372	747	795	856
Other benefits and allowances	3	2 546	3 539		4 064	3 904	3 904	3 979	4 132	4 363
Payments in lieu of leave		618	497		775	775	775	790	790	790
Long service awards		523	282		746	384	384	474	491	508
Post-retirement benefit obligations	6	5 013	1 435		5 798	3 502	3 502	4 114	4 178	4 245
Sub Total - Other Municipal Staff		**62 019**	**68 359**	**–**	**82 633**	**80 866**	**80 866**	**89 473**	**93 292**	**99 842**
% increase	4		**10.2%**	**(100.0%)**	**–**	**(2.1%)**	**–**	**10.6%**	**4.3%**	**7.0%**
Total Parent Municipality		**67 116**	**76 129**	**7 368**	**91 226**	**89 335**	**89 335**	**98 804**	**102 775**	**109 591**
			13.4%	**(90.3%)**	**1 138.1%**	**(2.1%)**	**–**	**10.6%**	**4.0%**	**6.6%**
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		**67 116**	**76 129**	**7 368**	**91 226**	**89 335**	**89 335**	**98 804**	**102 775**	**109 591**
% increase	4		**13.4%**	**(90.3%)**	**1 138.1%**	**(2.1%)**	**–**	**10.6%**	**4.0%**	**6.6%**
TOTAL MANAGERS AND STAFF	5,7	**63 137**	**70 985**	**2 372**	**85 905**	**83 731**	**83 731**	**93 188**	**97 151**	**103 962**

DC3 Overberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		286 026		202 547			488 573
Chief Whip								–
Executive Mayor			649 386	97 408	159 370			906 164
Deputy Executive Mayor			286 026	42 904	159 643			488 573
Executive Committee			1 025 790		517 744			1 543 534
Total for all other councillors			1 328 723	52 642	808 459			2 189 824
Total Councillors	8	–	**3 575 951**	**192 954**	**1 847 763**			**5 616 668**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 220 400	1 872	145 212			1 367 484
Chief Finance Officer			924 000	24 048	86 352			1 034 400
								–
								–
								–
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	**2 144 400**	**25 920**	**231 564**	–		**2 401 884**
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**5 720 351**	**218 874**	**2 079 327**	–		**8 018 552**

DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		21			21			21		
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	3		2	3		2	3		2
Other Managers	7		9			10			10	
Shared Services							1			1
Professionals		–						–		6
Finance			16	4		17	6		17	6
Spatial/town planning										
Information Technology			1	1		1			1	
Roads			162	11		157			157	
Electricity										
Water										
Sanitation										
Refuse										
Other										
Resorts			23	44		29	7		29	7
Administration			14	7		14	7		14	7
Municipal Health			20	3		20	3		20	3
Environmental Management			3	1		3			3	
Fire Services			38	20		38	30		38	30
Iternal Audit			2			2			2	
Performance Management			1			1			1	
IDP/LED & Tourism			2			1	2		1	2
Communication Management			1			1			1	
Support Services			2			2			2	
Technicians		–	–	–	–	–	–	–	–	–
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	24	293	93	24	296	58	24	296	58

DC3 Overberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source																
Property rates													–	–	–	–
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue													–	–	–	–
Service charges - sanitation revenue													–	–	–	–
Service charges - refuse revenue													–	–	–	–
Service charges - other		38	38	38	38	38	38	38	38	38	38	38	38	457	484	513
Rental of facilities and equipment		1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 025	12 327	13 064	13 846
Interest earned - external investments		100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 300	1 300
Interest earned - outstanding debtors		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		2	2	2	2	2	2	2	2	2	2	2	2	26	26	26
Agency services		688	688	688	688	688	688	688	688	688	688	688	688	8 260	7 719	8 226
Transfers recognised - operational		25 702	10 765	13 119	15 184	17 555	41	17 248	6 536	13 062	6 924	41	41	126 237	131 838	141 744
Other revenue		507	507	507	507	507	507	507	507	507	507	507	507	6 081	6 214	6 276
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribution		**28 065**	**13 128**	**15 481**	**17 546**	**19 917**	**2 404**	**19 611**	**8 898**	**15 444**	**9 287**	**2 404**	**2 401**	**154 587**	**160 645**	**171 931**
Expenditure By Type																
Employee related costs		7 168	7 168	7 168	7 168	14 337	7 168	7 168	7 168	7 168	7 168	7 168	7 168	93 188	97 151	103 962
Remuneration of councillors		468	468	468	468	468	468	468	468	468	468	468	468	5 617	6 249	6 593
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment		258	258	258	258	258	258	258	258	258	258	258	258	3 101	3 490	3 598
Finance charges		22	22	22	22	22	22	22	22	22	22	22	21	259	161	55
Bulk purchases		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		352	352	352	352	352	352	352	352	352	352	352	352	4 225	4 225	4 225
Transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		4 345	4 345	4 345	4 345	4 345	4 345	4 345	4 345	4 345	4 345	4 345	4 345	52 145	53 317	57 300
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**12 614**	**12 614**	**12 614**	**12 614**	**19 783**	**12 614**	**12 614**	**12 614**	**12 614**	**12 614**	**12 614**	**12 613**	**158 534**	**164 593**	**175 731**
Surplus/(Deficit)		**15 451**	**514**	**2 868**	**4 932**	**135**	**(10 210)**	**6 997**	**(3 716)**	**2 831**	**(3 327)**	**(10 210)**	**(10 212)**	**(3 947)**	**(3 948)**	**(3 800)**
Transfers recognised - capital													–	–	–	–
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**15 451**	**514**	**2 868**	**4 932**	**135**	**(10 210)**	**6 997**	**(3 716)**	**2 831**	**(3 327)**	**(10 210)**	**(10 212)**	**(3 947)**	**(3 948)**	**(3 800)**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**15 451**	**514**	**2 868**	**4 932**	**135**	**(10 210)**	**6 997**	**(3 716)**	**2 831**	**(3 327)**	**(10 210)**	**(10 212)**	**(3 947)**	**(3 948)**	**(3 800)**

DC3 Overberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote																
Vote 1 - Municipal Manager		795	795	795	795	795	795	795	795	795	795	795	795	9 542	9 031	9 582
Vote 2 - Management Services		25 809	547	147	147	17 661	147	147	447	13 188	147	147	145	58 682	59 883	64 978
Vote 3 - Community Services		1 461	11 786	14 539	16 604	1 461	1 461	18 669	7 656	1 461	8 344	1 461	1 461	86 363	91 731	97 372
Vote 4 -													–	–	–	–
Vote 5 - [NAME OF VOTE 5]													–	–	–	–
Vote 6 - [NAME OF VOTE 6]													–	–	–	–
Vote 7 - [NAME OF VOTE 7]													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		**28 065**	**13 128**	**15 481**	**17 546**	**19 917**	**2 404**	**19 611**	**8 898**	**15 444**	**9 287**	**2 404**	**2 401**	**154 587**	**160 645**	**171 931**
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		1 158	1 158	1 158	1 158	1 707	1 158	1 158	1 158	1 158	1 158	1 158	1 158	14 450	15 274	16 159
Vote 2 - Management Services		1 897	1 897	1 897	1 897	3 106	1 897	1 897	1 897	1 897	1 897	1 897	1 999	24 077	23 463	26 628
Vote 3 - Community Services		9 558	9 558	9 558	9 558	14 969	9 558	9 558	9 558	9 558	9 558	9 558	9 455	120 008	125 855	132 944
Vote 4 -													–	–	–	–
Vote 5 - [NAME OF VOTE 5]													–	–	–	–
Vote 6 - [NAME OF VOTE 6]													–	–	–	–
Vote 7 - [NAME OF VOTE 7]													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Expenditure by Vote		**12 614**	**12 614**	**12 614**	**12 614**	**19 783**	**12 614**	**12 614**	**12 614**	**12 614**	**12 614**	**12 614**	**12 613**	**158 534**	**164 593**	**175 731**
Surplus/(Deficit) before assoc.		**15 451**	**514**	**2 868**	**4 932**	**135**	**(10 210)**	**6 997**	**(3 716)**	**2 831**	**(3 327)**	**(10 210)**	**(10 212)**	**(3 947)**	**(3 948)**	**(3 800)**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**15 451**	**514**	**2 868**	**4 932**	**135**	**(10 210)**	**6 997**	**(3 716)**	**2 831**	**(3 327)**	**(10 210)**	**(10 212)**	**(3 947)**	**(3 948)**	**(3 800)**

DC3 Overberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard																
Governance and administration		26 604	1 354	942	942	18 456	942	942	1 242	13 983	942	942	791	68 084	68 764	74 400
Executive and council		795	795	795	795	795	795	795	795	795	795	795	795	9 542	9 031	9 582
Budget and treasury office		25 807	557	145	145	17 659	145	145	445	13 186	145	145	(7)	58 519	59 710	64 795
Corporate services		2	2	2	2	2	2	2	2	2	2	2	2	24	24	24
Community and public safety		1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	13 139	14 006	14 836
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	1 075	12 901	13 674	14 494
Public safety		8	8	8	8	8	8	8	8	8	8	8	8	98	183	183
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		12	12	12	12	12	12	12	12	12	12	12	12	140	150	160
Economic and environmental services		14	10 327	13 092	15 157	14	14	17 222	6 209	14	6 897	14	164	69 139	73 650	78 470
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		4	10 317	13 082	15 146	4	4	17 211	6 198	4	6 887	4	153	69 013	73 524	78 344
Environmental protection		11	11	11	11	11	11	11	11	11	11	11	11	126	126	126
Trading services		352	352	352	352	352	352	352	352	352	352	352	352	4 225	4 225	4 225
Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		352	352	352	352	352	352	352	352	352	352	352	352	4 225	4 225	4 225
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard		28 065	13 128	15 481	17 546	19 917	2 404	19 611	8 898	15 444	9 287	2 404	2 401	154 587	160 645	171 931
Expenditure - Standard																
Governance and administration		2 943	2 943	2 943	2 943	4 599	2 943	2 943	2 943	2 943	2 943	2 943	2 943	36 974	37 179	41 093
Executive and council		1 158	1 158	1 158	1 158	1 707	1 158	1 158	1 158	1 158	1 158	1 158	1 158	14 450	15 274	16 159
Budget and treasury office		1 187	1 187	1 187	1 187	1 934	1 187	1 187	1 187	1 187	1 187	1 187	1 187	14 991	14 198	17 039
Corporate services		598	598	598	598	957	598	598	598	598	598	598	598	7 533	7 707	7 894
Community and public safety		2 491	2 491	2 491	2 491	4 056	2 491	2 491	2 491	2 491	2 491	2 491	2 491	31 454	32 401	33 704
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		905	905	905	905	1 271	905	905	905	905	905	905	905	11 226	11 674	11 984
Public safety		1 574	1 574	1 574	1 574	2 773	1 574	1 574	1 574	1 574	1 574	1 574	1 574	20 088	20 577	21 561
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		12	12	12	12	12	12	12	12	12	12	12	12	140	150	160
Economic and environmental services		6 796	6 796	6 796	6 796	10 743	6 796	6 796	6 796	6 796	6 796	6 796	6 795	85 496	90 411	96 333
Planning and development		112	112	112	112	214	112	112	112	112	112	112	112	1 451	1 449	1 577
Road transport		5 496	5 496	5 496	5 496	8 553	5 496	5 496	5 496	5 496	5 496	5 496	5 496	69 013	73 524	78 344
Environmental protection		1 187	1 187	1 187	1 187	1 976	1 187	1 187	1 187	1 187	1 187	1 187	1 186	15 032	15 439	16 411
Trading services		384	384	384	384	384	384	384	384	384	384	384	384	4 610	4 602	4 602
Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		384	384	384	384	384	384	384	384	384	384	384	384	4 610	4 602	4 602
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard		12 614	12 614	12 614	12 614	19 783	12 614	12 614	12 614	12 614	12 614	12 614	12 613	158 534	164 593	175 731
Surplus/(Deficit) before assoc.		15 451	514	2 868	4 932	135	(10 210)	6 997	(3 716)	2 831	(3 327)	(10 210)	(10 212)	(3 947)	(3 948)	(3 800)
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	15 451	514	2 868	4 932	135	(10 210)	6 997	(3 716)	2 831	(3 327)	(10 210)	(10 212)	(3 947)	(3 948)	(3 800)

DC3 Overberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Municipal Manager													–	–	–	–
Vote 2 - Management Services													–	–	–	–
Vote 3 - Community Services													–	–	–	–
Vote 4 -													–	–	–	–
Vote 5 - [NAME OF VOTE 5]													–	–	–	–
Vote 6 - [NAME OF VOTE 6]													–	–	–	–
Vote 7 - [NAME OF VOTE 7]													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*																
Vote 1 - Municipal Manager								15					–	15	15	54
Vote 2 - Management Services								121		75	400		–	596	144	144
Vote 3 - Community Services				95	115	50		127		100			–	487	578	36
Vote 4 -													–	–	–	–
Vote 5 - [NAME OF VOTE 5]													–	–	–	–
Vote 6 - [NAME OF VOTE 6]													–	–	–	–
Vote 7 - [NAME OF VOTE 7]													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	2	–	–	95	115	50	–	262	–	175	400	–	–	1 097	737	234
Total Capital Expenditure	2	–	–	95	115	50	–	262	–	175	400	–	–	1 097	737	234

DC3 Overberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard	1															
Governance and administration		–	–	–	–	–	–	121	–	75	400	–	–	596	144	180
Executive and council								15					–	15	15	54
Budget and treasury office								83		75	400		–	558	89	54
Corporate services								23					–	23	41	72
Community and public safety		–	–	95	115	50	–	85	–	100	–	–	–	445	285	–
Community and social services													–	–	–	–
Sport and recreation				95	115	50		85					–	345	285	–
Public safety										100			–	100	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		–	–	–	–	–	–	57	–	–	–	–	–	57	308	54
Planning and development								15					–	15	15	18
Road transport													–	–	–	–
Environmental protection								42					–	42	293	36
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	2	–	–	95	115	50	–	262	–	.175	400	–	–	1 097	737	234
Funded by:																
National Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public contributions & donations													–	–	–	–
Borrowing													–	–	–	–
Internally generated funds													1 097	1 097	737	234
Total Capital Funding		–	–	–	–	–	–	–	–	–	–	–	1 097	1 097	737	234

DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source													1		
Property rates												–			
Property rates - penalties & collection charges												–			
Service charges - electricity revenue												–			
Service charges - water revenue												–			
Service charges - sanitation revenue												–			
Service charges - refuse revenue												–			
Service charges - other	38	38	38	38	38	38	38	38	38	38	38	38	457	484	513
Rental of facilities and equipment	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 025	12 327	13 064	13 846
Interest earned - external investments	100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 300	1 300
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	2	2	2	2	2	2	2	2	2	2	2	2	26	26	26
Agency services	688	688	688	688	688	688	688	688	688	688	688	688	8 260	7 719	8 226
Transfer receipts - operational	25 702	10 765	13 119	15 184	17 555	41	17 248	6 536	13 082	6 924	41	41	126 237	131 838	141 744
Other revenue	507	507	507	507	507	507	507	507	507	507	507	507	6 081	6 214	6 276
Cash Receipts by Source	**28 065**	**13 128**	**15 481**	**17 546**	**19 917**	**2 404**	**19 611**	**8 898**	**15 444**	**9 287**	**2 404**	**2 401**	**154 587**	**160 645**	**171 931**
Other Cash Flows by Source															
Transfer receipts - capital												–			
Contributions recognised - capital & Contributed assets												–			
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits												–			
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments	–	–	95	115	50	–	262	–	175	400	–	–	1 097	737	
Total Cash Receipts by Source	**28 065**	**13 128**	**15 576**	**17 661**	**19 967**	**2 404**	**19 874**	**8 898**	**15 619**	**9 687**	**2 404**	**2 401**	**155 685**	**161 382**	**171 931**
Cash Payments by Type															
Employee related costs	6 975	6 975	6 975	6 975	14 143	6 975	6 975	6 975	6 975	6 975	6 975	6 975	90 869	94 905	101 631
Remuneration of councillors	468	468	468	468	468	468	468	468	468	468	468	468	5 617	6 249	6 593
Finance charges	22	22	22	22	22	22	22	22	22	22	22	21	259	161	55
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–			
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–			
Other materials	–	–	–	–	–	–	–	–	–	–	–	–			
Contracted services	352	352	352	352	352	352	352	352	352	352	352	352	4 225	4 225	4 225
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–			
Other expenditure	4 304	4 304	4 304	4 304	4 304	4 304	4 304	4 304	4 304	4 304	4 304	4 304	51 645	52 817	56 800
Cash Payments by Type	**12 120**	**12 120**	**12 120**	**12 120**	**19 290**	**12 120**	**12 120**	**12 120**	**12 120**	**12 120**	**12 120**	**12 120**	**152 614**	**158 357**	**169 303**
Other Cash Flows/Payments by Type															
Capital assets	–	–	95	115	50	–	262	–	175	400	–	–	1 097	737	234
Repayment of borrowing	75	75	75	75	75	75	154	75	75	75	75	154	1 061	1 120	956
Other Cash Flows/Payments												–			
Total Cash Payments by Type	**12 196**	**12 196**	**12 291**	**12 311**	**19 415**	**12 196**	**12 536**	**12 196**	**12 371**	**12 596**	**12 196**	**12 273**	**154 772**	**160 215**	**170 493**
NET INCREASE/(DECREASE) IN CASH HELD	**15 869**	**932**	**3 286**	**5 350**	**553**	**(9 792)**	**7 337**	**(3 297)**	**3 249**	**(2 909)**	**(9 792)**	**(9 872)**	**912**	**1 168**	**1 438**
Cash/cash equivalents at the month/year begin:	10 787	26 657	27 589	30 874	36 225	36 777	26 985	34 322	31 025	34 273	31 364	21 572	10 787	11 700	12 868
Cash/cash equivalents at the month/year end:	26 657	27 589	30 874	36 225	36 777	26 985	34 322	31 025	34 273	31 364	21 572	11 700	11 700	12 868	14 306

DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2012/13 Audited Outcome	2013/14 Audited Outcome	2014/15 Audited Outcome	Current Year 2015/16 Original Budget	 Adjusted Budget	 Full Year Forecast	2016/17 Medium Term Revenue & Expenditure Framework Budget Year 2016/17	 Budget Year +1 2017/18	 Budget Year +2 2018/19
Financial Performance										
Property rates		Not applicable								
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

DC3 Overberg - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Not applicable					

DC3 Overberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework			Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1		Not applicable												-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		34	15	–	–	150	150	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities			15							
Fire, safety & emergency		34				150	150			
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		1 395	2 559	1 646	629	3 582	3 582	887	517	234
General vehicles		1 078	220	320		2 780	2 780			
Specialised vehicles	10	–	654	648	–	–	–	–	–	–
Plant & equipment		145	786	214	275	279	279	175	15	
Computers - hardware/equipment		89	329	253	187	289	289	596	191	156
Furniture and other office equipment		83	570	211	168	234	234	117	129	78
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings									182	
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		17	61	–	–	–	–	–	–	–
Computers - software & programming		17	61							
Other *(list sub-class)*										
Total Capital Expenditure on new assets	1	1 445	2 635	1 646	629	3 732	3 732	887	517	234

Specialised vehicles		–	654	648	–	–	–	–	–	–
Refuse										
Fire			654	648						
Conservancy										
Ambulances										

DC3 Overberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	100	-	-
Infrastructure - Road transport		-	-	-	-	-	-	50	-	-
Roads, Pavements & Bridges								50		
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	50	-	-
Generation										
Transmission & Reticulation										
Street Lighting								50		
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	-	-	-	-	-	110	220	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities								110	220	
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	257	257	-	-	-
General vehicles										
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment						191	191			
Computers - hardware/equipment						-	-			
Furniture and other office equipment						31	31			
Abattoirs						-	-			
Markets						-	-			
Civic Land and Buildings						-	-			
Other Buildings						35	35			
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	257	257	210	220	-

Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
Renewal of Existing Assets as % of total capex	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*6.4%*	*6.4%*	*19.1%*	*29.8%*	*0.0%*
Renewal of Existing Assets as % of deprecn"	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*9.4%*	*9.4%*	*6.8%*	*6.3%*	*0.0%*

DC3 Overberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		3 371	14 015	12 979	32 554	26 939	26 939	8 336	8 749	9 180
Infrastructure - Road transport		3 371	14 015	12 979	32 554	26 939	26 939	8 336	8 749	9 180
Roads, Pavements & Bridges		3 371	14 015	12 979	32 554	26 939	26 939	8 336	8 749	9 180
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		272	461	286	–	–	–	297	265	265
Parks & gardens										
Sportsfields & stadia										
Swimming pools		12	–	–	–	–	–	–	–	–
Community halls										
Libraries										
Recreational facilities		260	461	286				297	265	265
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		4 139	4 313	4 880	2 761	8 376	8 376	4 716	4 862	5 008
General vehicles		2 309	2 410	2 704	834	2 921	2 921	2 747	2 872	3 006
Specialised vehicles	10	851	800	1 100	1 150	1 450	1 450	950	950	950
Plant & equipment				120		2 713	2 713			
Computers - hardware/equipment						–	–			
Furniture and other office equipment		597	706	478	577	568	568	464	479	486
Abattoirs						–	–			
Markets						–	–			
Civic Land and Buildings		382	397	478	200	724	724	555	561	566
Other Buildings						–	–			
Other Land						–	–			
Surplus Assets - (Investment or Inventory)						–	–			
Other						–	–			
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										

Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other *(list sub-class)*										
Total Repairs and Maintenance Expenditure	1	7 782	18 789	18 145	35 315	35 315	35 315	13 348	13 876	14 453

Specialised vehicles		851	800	1 100	1 150	1 450	1 450	950	950	950
Refuse										
Fire		851	800	1 100	1 150	1 450	1 450	950	950	950
Conservancy										
Ambulances										
R&M as a % of PPE		*19.3%*	*46.4%*	*45.7%*	*91.4%*	*86.2%*	*86.2%*	*34.3%*	*38.3%*	*44.0%*
R&M as % Operating Expenditure		*7.2%*	*15.3%*	*14.0%*	*24.1%*	*21.7%*	*21.7%*	*8.4%*	*8.4%*	*8.2%*

DC3 Overberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Depreciation by Asset Class/Sub-class										
Infrastructure		884	840	920	682	994	994	1 200	1 352	1 394
Infrastructure - Road transport		158	158	173	106	168	168	239	268	276
Roads, Pavements & Bridges		158	158	173	106	168	168	239	268	276
Storm water				–	–	–	–	–	–	–
Infrastructure - Electricity		34	34	37	28	45	45	51	57	58
Generation				–	–	–	–	–	–	–
Transmission & Reticulation		20	20	22	16	25	25	31	34	36
Street Lighting		13	13	14	12	19	19	20	22	23
Infrastructure - Water		181	181	199	169	269	269	274	307	318
Dams & Reservoirs		32	32	35	30	47	47	48	54	56
Water purification				–	–	–	–	–	–	–
Reticulation		149	149	163	139	221	221	225	252	260
Infrastructure - Sanitation		159	160	175	149	149	149	241	270	278
Reticulation		129	130	142	121	121	121	196	219	226
Sewerage purification		30	30	33	28	28	28	46	51	53
Infrastructure - Other		352	307	336	230	365	365	395	451	466
Waste Management		348	303	332	229	363	363	389	444	459
Transportation	2			–	–	–	–	–	–	–
Gas				–	–	–	–	–	–	–
Other	3	4	4	4	1	1	1	6	7	7
Community		17	17	19	54	86	86	26	29	30
Parks & gardens				–	–	–	–	–	–	–
Sportsfields & stadia				–	–	–	–	–	–	–
Swimming pools		3	3	3	–	–	–	5	5	5
Community halls				–	–	–	–	–	–	–
Libraries				–	–	–	–	–	–	–
Recreational facilities		4	4	4	3	4	4	5	6	6
Fire, safety & emergency		10	10	11	10	15	15	16	18	18
Security and policing				–	–	–	–	–	–	–
Buses	7			–	–	–	–	–	–	–
Clinics				–	–	–	–	–	–	–
Museums & Art Galleries				–	–	–	–	–	–	–
Cemeteries				–	–	–	–	–	–	–
Social rental housing	8			–	–	–	–	–	–	–
Other				–	41	66	66	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		1 484	1 220	1 336	1 139	1 595	1 595	1 773	1 994	2 055
General vehicles		228	233	255	225	415	415	352	394	406
Specialised vehicles	10	114	114	125	201	201	201	172	193	199
Plant & equipment		155	139	152	132	209	209	210	235	242
Computers - hardware/equipment		126	145	159	133	211	211	219	245	253
Furniture and other office equipment		663	393	430	301	378	378	525	596	616
Abattoirs				–	–	–	–	–	–	–
Markets				–	–	–	–	–	–	–
Civic Land and Buildings		66	67	73	35	55	55	101	113	116
Other Buildings		129	129	141	110	124	124	194	217	224
Other Land				–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)				–	–	–	–	–	–	–
Other		2		–	2	3	3	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		62	68	75	45	51	51	103	115	119

Computers - software & programming		62	68	75	45	51	51	103	115	119
Other *(list sub-class)*						–				
Total Depreciation	1	2 447	2 145	2 349	1 919	2 726	2 726	3 101	3 490	3 598
Specialised vehicles		114	114	125	201	201	201	172	193	199
Refuse										
Fire		114	114	125	201	201	201	172	193	199
Conservancy										
Ambulances										

DC3 Overberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
Capital expenditure	1							
Vote 1 - Municipal Manager		15	15	54	None			
Vote 2 - Management Services		596	144	144				
Vote 3 - Community Services		487	578	36				
Vote 4 -		–	–	–				
Vote 5 - [NAME OF VOTE 5]		–	–	–				
Vote 6 - [NAME OF VOTE 6]		–	–	–				
Vote 7 - [NAME OF VOTE 7]		–	–	–				
Vote 8 - [NAME OF VOTE 8]		–	–	–				
Vote 9 - [NAME OF VOTE 9]		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**1 097**	**737**	**234**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Management Services								
Vote 3 - Community Services								
Vote 4 -								
Vote 5 - [NAME OF VOTE 5]								
Vote 6 - [NAME OF VOTE 6]								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Net Financial Implications		**1 097**	**737**	**234**	**–**	**–**	**–**	**–**

DC3 Overberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
1.2 - Executive Services		**Computer equipment**				Other assets	Computers - hardware/equipment				38	10	10	12		
1.2 - Executive Services		Sundry Equipment				Other assets	Furniture and other office equipment				16	5	5	6		
1.2 - Executive Services		Projector				Other assets	Furniture and other office equipment				10					
1.2 - Executive Services		Recording Device				Other assets	Computers - hardware/equipment				3					
1.4 - Management Services		Sundry equipment				Other assets	Furniture and other office equipment			30						
1.5 - Audit		Computer equipment				Other assets	Computers - hardware/equipment			16				12		
1.5 - Audit		Sundry equipment				Other assets	Furniture and other office equipment							6		
1.6 - Shared Services		Computer equipment				Other assets	Computers - hardware/equipment				1			12		
1.6 - Shared Services		Sundry equipment				Other assets	Furniture and other office equipment				2			6		
2.1 - Record Management		Sundry Equipment				Other assets	Furniture and other office equipment				43	5	5	6		
2.1 - Record Management		Computer equipment				Other assets	Computers - hardware/equipment			9				12		
2.2 - Human Resources		Projector				Other assets	Furniture and other office equipment				10		5			
2.2 - Human Resources		Projector screen				Other assets	Furniture and other office equipment				1		1			
2.2 - Human Resources		White board				Other assets	Furniture and other office equipment				1		1			
2.2 - Human Resources		Recording Device				Other assets	Furniture and other office equipment				2		2			
2.2 - Human Resources		Computer equipment				Other assets	Computers - hardware/equipment				15			12		
2.2 - Human Resources		Flip Chart				Other assets	Furniture and other office equipment				1					
2.2 - Human Resources		Sundry Equipment				Other assets	Furniture and other office equipment				3			6		
2.3 - Supply Chain Management		Computer equipment				Other assets	Computers - hardware/equipment			7	30	8	9	12		
2.3 - Supply Chain Management		Sundry Equipment				Other assets	Furniture and other office equipment			1	2	2	2	6		
2.5 - Performance Management		Computer Equipment				Other assets	Computers - hardware/equipment				11					
2.6 - Administration		Computer Equipment				Other assets	Computers - hardware/equipment			9	20	10	10	12		
2.6 - Administration		Sundry Equipment				Other assets	Furniture and other office equipment			100	15	5	5	6		
2.6 - Administration		Electrical Appliances				Other assets	Furniture and other office equipment						10			
2.6 - Administration		Sundry Equipment				Other assets	Furniture and other office equipment				3	3	3			
2.4 - Finance Inc, Exp & IT		Computer equipment				Other assets	Computers - hardware/equipment			109	90	50	50	12		
2.4 - Finance Inc, Exp & IT		Sundry Equipment				Other assets	Furniture and other office equipment			33	8	8	8	6		
2.4 - Finance Inc, Exp & IT		Upgrading IT Network				Other assets	Computers - hardware/equipment					400				
2.4 - Finance Inc, Exp & IT		Computer equipment E-mail Server				Other assets	Computers - hardware/equipment				14					
2.4 - Finance Inc, Exp & IT		SQL Cals				Other assets	Computers - hardware/equipment				10	75				
2.7 - Properties		Airconditioning				Other Assets	Furniture and other office equipment				31					
2.7 - Properties		Parking Shades				Other Assets	Buildings				35					
2.7 - Properties		High Power Hose				Other Assets	Plant & equipment				4					
2.7 - Properties		Computer Equipment				Other assets	Computers - hardware/equipment				12					
2.8 - Financial Administration		Computer equipment				Other assets	Computers - hardware/equipment			9	10	10	12	12		
2.8 - Financial Administration		Sundry Equipment				Other assets	Furniture and other office equipment			3	8	5	9	6		
2.9 - IDP/LED		Computer equipment				Other assets	Computers - hardware/equipment				15	15	15			
2.9 - IDP/LED		Computer equipment				Other assets	Computers - hardware/equipment				11			12		
2.9 - IDP/LED		Sundry Equipment				Other assets	Furniture and other office equipment							6		
2.5 - Performance		Sundry Equipment				Other assets	Furniture and other office equipment							6		
2.5 - Performance		Computer equipment				Other assets	Computers - hardware/equipment							12		
3.1 - Public Safety		Rescue/Sundry Equipment				Other assets	Plant & equipment			534	250	100				
3.1 - Public Safety		Replacement of Vehicles				Other assets	Fire			646		–				
3.1 - Public Safety		Chopper landing				Other assets	Fire: safety & emergency				120					
3.1 - Public Safety		Furniture				Other assets	Furniture and other office equipment				30					
3.2 - Environment Protection		Sundry equipment				Other assets	Furniture and other office equipment				10	10	11	6		
3.2 - Environment Protection		Inspection kit				Other assets	Furniture and other office equipment						6			
3.2 - Environment Protection		Computer equipment				Other assets	Computers - hardware/equipment						36	12		
3.2 - Environment Protection		Sundry equipment				Other assets	Furniture and other office equipment				15					
3.2 - Environment Protection		Computer equipment				Other assets	Computers - hardware/equipment			32	10	19	30			
3.2 - Environment Protection		Upgrade Office Building				Other assets	Other Buildings						182			
3.6 - Resorts		Sundry equipment (Die Dam)				Other assets	Plant & equipment				10	10				
3.6 - Resorts		Kiosk (Die Dam)				Other assets	Other Buildings					30				
3.6 - Resorts		Conservancy Tank (Die Dam)				Other assets	Plant & equipment					50				
3.6 - Resorts		Worker Dwelling (Die Dam)				Other assets	Other Buildings					–				
3.6 - Resorts		Electricity Appliances (Die Dam)				Other assets	Furniture and other office equipment				10	10				

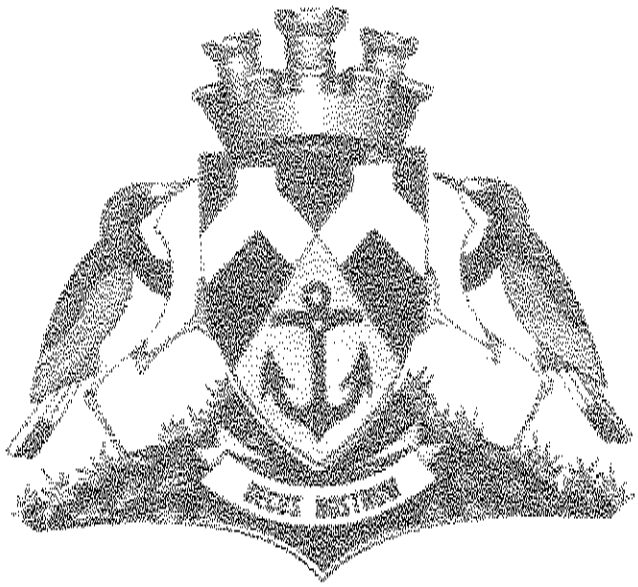
3.6 - Resorts	Street Lighting (Ulkraal)			Infrastructure - Electricity	Street Lighting			50			
3.6 - Resorts	Sundry equipment (Ulkraal)			Other assets	Plant & equipment		15	15	15		
3.6 - Resorts	Electricity Appliances (Ulkraal)			Other assets	Furniture and other office equipment		75	50	50		
3.6 - Resorts	Sewerage (Ulkraal)			Other assets	Sewerage purification				130		
3.6 - Resorts	Access Road (Die Dam)			Other assets	Recreational facilities			50			
3.6 - Resorts	Upgrade Ablusion Facilities (Die Dam)			Other	Recreational facilities			45	45		
3.6 - Resorts	Mobile Toilets (Die Dam)			Other assets	Other Buildings			15	15		
3.6 - Resorts	Camping Site (Die Dam)			Other assets	Other Buildings			20			
3.6 - Resorts	Upgrade Buildings (Die Dam)			Other assets	Other Buildings				30		
3.6 - Resorts	Pump (Ulienkraal)			Other assets	Other Buildings						
3.6 - Resorts	Fencing (Ulienkraal)			Other assets	Plant & equipment		55				
3.6 - Resorts	Boilers (Ulienkraal)			Other assets	Plant & equipment		15				
3.6 - Resorts	Sundry Equipment			Other assets	Plant & equipment	84					
3.7 - Environmental Management	GIS Computer			Other assets	Computers - hardware/equipment		120		15		
3.7 - Environmental Management	Laptop			Other assets	Computers - hardware/equipment	7	13	13	13	12	
3.7 - Environmental Management	Sundry Equipment			Other assets	Furniture and other office equipment	14				6	
Leased Assets											
2.3 - Supply Chain Mangement	Lease Pick up			Other Assets	General vehicles		250				
2.6 - Administration	Lease 10/15 Seater			Other Assets	General vehicles		400				
2.6 - Administration	Lease Pick up			Other Assets	General vehicles		250				
3.1 - Public Safety	Leased Pick up			Other Assets	General vehicles		300				
3.1 - Public Safety	Leased Sedan			Other Assets	General vehicles		190				
3.2 - Environment Protection	Leased Pick up			Other Assets	General vehicles		300				
3.6 - Resorts	Leased Pick up			Other Assets	General vehicles		900				
3.7 - Environment Management	Leased Sedan			Other Assets	General vehicles		190				
Parent Capital expenditure	1							1 897	737	234	
Entities: *List all capital projects grouped by Entity*											
Entity A Water project A											
Entity B Electricity project B											
Entity Capital expenditure						-	-	-	-	-	
Total Capital expenditure						1 545	4 001	1 897	737	234	

DC3 Overberg - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2015/16 Original Budget	Current Year 2015/16 Full Year Forecast	2016/17 Medium Term Revenue & Expenditure Framework Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
Not applicable												
Entities:												
List all capital projects grouped by Municipal Entity												
Entity Name												
Project name												

APPENDIX D

OVERBERG DISTRICT MUNICIPALITY



MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

2016/2017 – 2018/2019

POLICY REVIEW 2016/2017

"Totally committed to serve the Overberg"

	POLICY	STATUS	WORKSHOP	DISTRIBUTED FOR COMMENTS	FINANCE PORTFOLIO COMMITTEE	COUNCIL RESOLUTION	PUBLISHED WEBSITE
1.	**ASSET MANAGEMENT POLICY**	Review	4 February 2016	9 February 2016	Resolution F161 dated 22 March 2016	Resolution A365 dated 22 March 2016	24 March 2016
2.	**BUDGET POLICY**	Review	4 February 2016	15 February 2016			
3.	**BAD DEBT WRITE OFF POLICY**	Review	4 February 2016	4 February 2016	Resolution F93 dated 22 February 2016	Resolution A345 dated 22 February 2016	26 February 2016
23	**CASH MANAGEMENT & INVESTMENT POLICY**	Review	4 February 2016	15 February 2016			
5.	**CREDIT CONTROL AND DEBT MANAGEMENT POLICY**	Review	4 February 2016	4 February 2016	Resolution F94 dated 22 February 2016	Resolution A344 dated 22 February 2016	26 February 2016
6.	**FUNDING & RESERVES POLICY**	Review	4 February 2016	4 February 2016	Resolution F90 dated 22 February 2016	Resolution A349 dated 22 February 2016	26 February 2016
7.	**SUPPLY CHAIN MANAGEMENT POLICY**	Review	4 February 2016	9 February 2016	Resolution F162 dated 22 March 2016	Resolution A364 dated 22 March 2016	24 March 2016
8.	**TARIFF POLICY**	Review	4 February 2016	4 February 2016	Resolution F89 dated 22 February 2016	Resolution A348 dated 22 February 2016	26 February 2016
9.	**BORROWING POLICY**	Review	4 February 2016	4 February 2016	Resolution F88 dated 22 February 2016	Resolution A350 dated 22 February 2016	26 February 2016

10.	**MANAGEMENT AND ADMINISTRATION OF IMMOVABLE ASSETS**	Review	4 February 2016	9 February 2016	Resolution F160 dated 22 March 2016	Resolution A363 dated 22 March 2016	24 March 2016
11.	**POLICY ON LONG TERM FINANCIAL PLANNING**	Review	4 February 2016	4 February 2016	Resolution F91 dated 22 February 2016	Resolution A347 dated 22 February 2016	26 February 2016
12.	**INFRASTRUCTURE INVESTMENTS AND CAPITAL PROJECTS POLICY**	Review	4 February 2016	15 February 2016			
13.	**PAYROLL MANAGEMENT AND ADMINISTRATION POLICY**	Review	4 February 2016	9 February 2016	Resolution F163 dated 22 March 2016	Resolution A362 dated 22 March 2016	24 March 2016
14.	**DEMAND MANAGEMENT POLICY**	Review	4 February 2016	Unchanged	Unchanged	Unchanged	Unchanged
15.	**VIREMENT POLICY**	Review	4 February 2016	4 February 2016	Resolution F92 dated 22 February 2016	Resolution A346 dated 22 February 2016	26 February 2016
16.	**CUSTOMER CARE POLICY**	Review	4 February 2016	9 February 2016	Resolution F164 dated 22 March 2016	Resolution A361 dated 22 March 2016	24 March 2016
17.	**POLICY TO CALCULATION OF PROVISION FOR BAD DEBT**	Review	4 February 2016	15 February 2016			